

CAMERON COUNTY, TEXAS

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,362,739 which is a 2.39 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$916,167.

The members of the Commissioners' Court voting on the adoption of the 2014 budget:

FOR: Commissioner's : Sonia Benavides Pct 1, David Garza Pct. 3, Dan Sanchez Pct. 4, County Judge Carlos Cascos

ABSENT: Commissioner Pct. 2 Ernie Hernandez

		<u>2012</u>	<u>2013</u>
Property Tax Rate		.384291	.384291
Effective Tax Rate		.376990	.376225
Effective M&O Tax Rate		.337022	.337790
Rollback Tax Rate		.404922	.408984
Debt Rate		.032149	.032139

The total outstanding debt obligations secured by property taxes on October 1, 2014 will be \$81,251,670.

CAMERON COUNTY, TEXAS
COMMISSIONERS' COURT APPROVED BUDGET



FISCAL YEAR 2013-2014



CAMERON COUNTY, TEXAS
1100 E. MONROE ST.
BROWNSVILLE, TX 78520

October 1, 2013

Hon. Carlos H. Cascos, County Judge
Hon. Sofia Benavidez, Commissioner Pct. 1
Hon. Ernie L. Hernandez Commissioner Pct. 2
Hon. David A. Garza, Commissioner Pct. 3
Hon. Dan Sanchez, Commissioner Pct. 4

Dear Members of the Commissioners Court:

The budgets contained within this document represent the results of the budget development process, the Commissioners' Court review and direction, and required County obligations. The budget represents a starting point from which the County can proceed to operate according to the laws and statutes governing their activities and reflects the growth and implementation of those programs deemed priorities by this government. The following approved budgets were voted upon by Commissioners on September 12, 2013:

	2014 Proposed Budget	2014 Approved Budget	2013 Approved Budget	Increase (Decrease)
General Fund	\$ 76,856,494	\$ 79,060,112	\$ 74,465,533	\$ 4,594,579
Road & Brindge Fund	10,560,242	10,492,242	9,863,248	628,994
Law Library Fund	183,650	183,650	175,650	8,000
Employee Benefits Fund	9,224,992	9,228,565	8,913,713	314,852
AG Child Support Fund	226,502	224,968	229,649	(4,681)
Unlimited Tax Revenue I&S Fund	340,572	340,572	343,002	(2,430)
Limited Tax Revenue I&S Fund	6,453,474	6,453,474	5,811,898	641,576
Veterans International Bridge at Los Tomates	6,830,950	7,025,772	7,183,470	(157,698)
Free Trade Bridge at Los Indios	1,781,000	1,841,067	1,834,874	6,193
Gateway International Toll Bridge	6,650,976	6,926,618	5,969,216	957,402
Colonia Light/Scofflaw Fund	118,280	118,348	162,153	(43,805)
Parks System Revenue Fund	11,552,837	11,180,689	8,031,533	3,149,156
County Airport Fund	50,037	201,121	40,877	160,244
	<u>\$ 130,830,006</u>	<u>\$ 133,277,198</u>	<u>\$ 123,024,816</u>	<u>\$ 10,252,382</u>

Other program and grant budgets will be added during 2014 Fiscal Year. They will be added through the budget amendment process with the benefits and responsibilities discussed at the time of approval. This document is intended to be dynamic in nature, and be changed to address the changing conditions facing the County. However, this document represents the legal appropriations for which all County departments must adhere. We present to you the "CAMERON COUNTY FISCAL YEAR 2014 APPROVED BUDGET."

This is a detailed historical map of the Matamoros region in Texas, oriented with North at the top. The map shows the Gulf of Mexico to the north, with Padre Island and South Padre Island visible. The Laguna Madre is a large body of water to the west. The Rio Grande flows along the eastern border. The map is divided into numerous land parcels, many of which are labeled with names like 'San Benito', 'Harlingen', 'Brownsville', and 'San Jose'. A compass rose is located in the top left corner, and an inset map of Texas is in the bottom right corner, showing the location of the main map area.

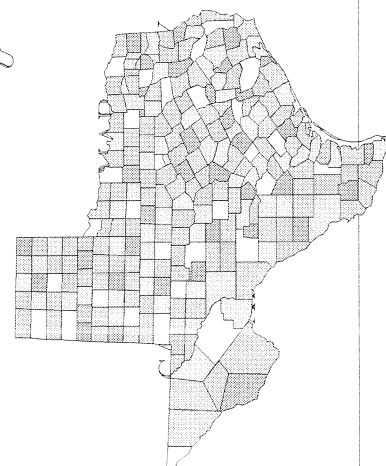


Table of Contents

	<u>Page</u>
Letter to the Commissioners' Court	3
Table of Contents	5
Budget Planning Calendar	8
Elected Officials	9
County Organizational Chart	10
Cameron County General Information	11
2012 Property Valuations	14
2013-2014 Tax Rate & Tax Levy	16
"Your Tax Dollars at Work"	17
Fiscal Policy	18
Investment Policy	22
Approved Budget	28
Personnel:	31
General Administration	33
Building Maintenance	36
Judicial Courts	37
Justice of the Peace	39
District Attorney	40
County Constable's	41
Sheriff's Office and Detention	42
Juvenile Justice	44
Health and Welfare	46
Other Funds	47
Special Road and Bridge	48
International Toll Bridge System	49
County Park System	50
Fund 100 General Fund	51
General Fund Summary	52
Detail of General Fund Revenues	53
General Fund Department Expenditure Summary	54
GENERAL GOVERNMENT	57
100-1100 RMA Administration	58
100-4010 County Judge	59
100-4020 Personnel/Safety Risk Management	60
100-4021 Civil Service Commission	61
100-4030 County Clerk	62
100-4040 Records Management	64
100-4041 Old Records Retrieval	65
100-4050 Veteran's Service Office	66
100-4060 Emergency Management	67
100-4070 Mail Room	69
100-4080 Computer Center	70
100-4090 General Administration	71
100-4100 Civil Division	73
100-4110 Commissioner Pct. #1	74
100-4120 Commissioner Pct. #2	75
100-4130 Commissioner Pct. #3	76
100-4140 Commissioner Pct. #4	77
100-4160 Reproduction	79
100-4190 Program Management & Development	80
100-4200 Vehicle Maintenance	81

Table of Contents

100-4910	Voter Registration/Elections	83
100-4950	County Auditor	85
100-4951	Purchasing	87
100-4960	Motor Vehicle Inspection	88
100-4970	County Treasurer	89
100-4990	Tax Assessor Collector	90
100-6510	Historical Committee	93
100-6650	Farm & Home Demonstration	94
BUILDING MAINTENANCE		95
100-5011	M&O Madison St. A	96
100-5012	M&O Madison St. B	97
100-5020	M&O Cameron Park Substation	98
100-5030	M&O Los Fresnos Building	99
100-5040	M&O Rio Hondo Annex	100
100-5050	M&O Port Isabel Annex	101
100-5070	M&O Brownsville Health Clinic	102
100-5080	M&O Father O'Brien Health Clinic	103
100-5100	M&O Dancy Bldg.	104
100-5111	M&O Santa Rosa Technology Bldg	105
100-5130	M&O Harlingen Building	106
100-5140	M&O Courthouse	107
100-5150	M&O San Benito Bldg.	109
100-5160	M&O Records Warehouse	110
100-5170	M&O Harlingen Health Building	111
100-5220	M&O La Feria Building	112
100-5240	M&O Arroyo City Fire Station	113
100-6660	M&O Tick Eradication	114
LAW ENFORCEMENT		115
100-4150	Bail Bond Administration	78
100-4250	County Clerk Judicial	116
100-4260	County Court at Law I	117
100-4261	Probate Court	119
100-4270	County Court at Law II	120
100-4280	County Court at Law III	122
100-4350	District Trial Courts	123
100-4351	Indigent Defense	125
100-4352	Criminal Hearing Officers	126
100-4355	Juvenile Court	128
100-4500	District Clerk	129
100-4520	JP Administration	131
100-4530	Justice of the Peace 1	132
100-4540	Justice of the Peace 2-1	133
100-4550	Justice of the Peace 2-2	134
100-4560	Justice of the Peace 3-1	135
100-4570	Justice of the Peace 3-2	137
100-4580	Justice of the Peace 4	138
100-4600	Justice of the Peace 5-1	140
100-4601	Justice of the Peace 5-3	142
100-4610	Justice of the Peace 5-2	143
100-4640	Justice of the Peace 2-3	146
100-4750	District Attorney	147
100-4997	Tax VIT	149
100-5120	Jail	150

Table of Contents

100-5121	M&O Jail	152
100-5180	Jail Infirmary	153
100-5200	M&O Darrel B. Hester Building	154
100-5210	M&O 35 Orange Street	155
100-5510	Constable Pct. 1	156
100-5520	Constable Pct. 2	159
100-5521	Constable Pct. 2-Security	161
100-5530	Constable Pct. 3	162
100-5540	Constable Pct. 4	165
100-5541	Mental Health Transport	167
100-5550	Constable Pct. 5	169
100-5600	Sheriff's Office	173
100-5601	M&O Sheriff's Office	175
100-5620	Sheriff's Auto Theft Detail	176
100-5700	Juvenile Boot Camp	177
100-5710	Juvenile Probation	179
100-5713	Juvenile Detention	181
100-5760	M&O Adult Probation	182
100-6411	Child Protective Legal	183
HEALTH		185
100-6300	Health Department	186
100-6301	Community Services	188
100-6310	Environmental Health	189
	Learning Centers	191
WELFARE		201
100-6400	Indigent Services	202
100-6410	Child Welfare	203
100-6420	Indigent Health Care Claims	204
TRANSFERS		205
100-	Detail of General Fund Transfers In/Out	206
Fund 15	Special Road & Bridge Fund	207
	Fund Summary	208
150-4210	GIS Mapping	212
150-4750	District Attorney	213
150-6170	Commissioner Pct. 1 Staff	214
150-6180	Commissioner Pct. 2 Staff	215
150-6190	Commissioner Pct. 3 Staff	216
150-6200	Commissioner Pct. 4 Staff	217
150-6210	Consolidated Road & Bridge Maintenance & Operations	218
150-6220	Road & Bridge Engineering	221
150-6230	Planning & Inspections	223
Fund 17	Law Library	225
Fund 30	Employee Benefits Fund	229
Fund 58	Attorney General Child Support	235
Fund 61	I&S Unlimited Tax Revenue Bond Debt Service	240
Fund 63	I&S Limited Tax Revenue Bond Debt Service	245
	International Toll Bridge System	257
Fund 82	Colonia Light/Scofflaw Fund	275
Fund 83	Cameron County Park System	283
Fund 88	County Airport Fund	329
Fund 89	Bail Security Fund	335
Fund 90	Drug Forfeiture Fund	339
	Fixing the Rates of Taxation for the Year 2013-2014	349
	FY 2011-12 General Purpose Financial Statements	355

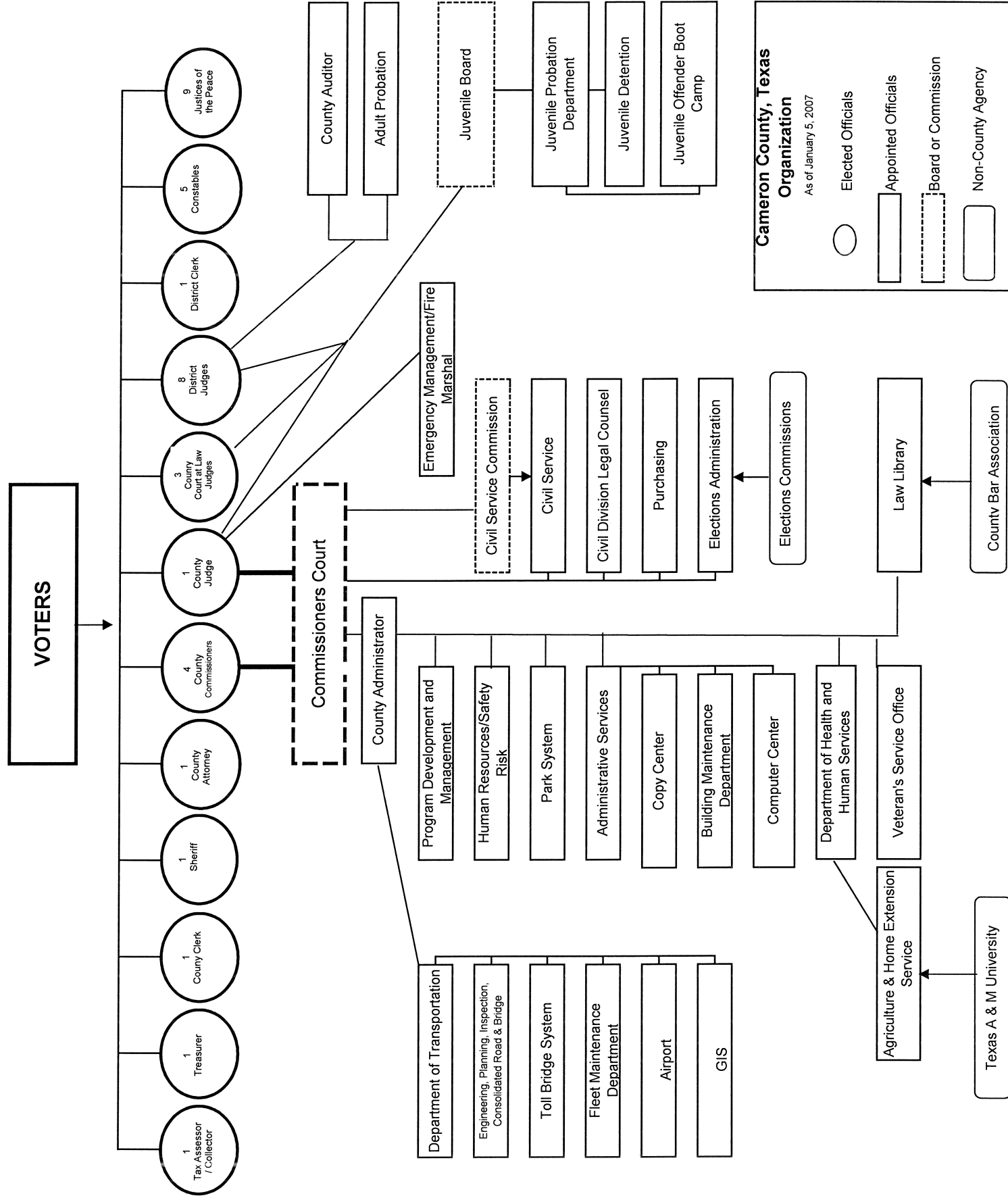
Budget Calendar

FY 2013-2014 BUDGET & TAX CALENDAR

May 3, 2013	Budget Packets sent to departments to begin formal budget preparation
May 31, 2013	Deadline for submittal of final budget requests
May 31- July 26, 2013	Preparation of Departmental Budgets & (Departmental Budget Workshops dates to be determin
July 26, 2016	Certified Tax Roll Delivered to County
August 1, 2013	Meeting of Commissioners Court to discuss tax rate (effective & rollback rates) Certified Appraisal Roll, collection rate, debt taxes, etc., due to the Commissioners Court Discussion regarding Elected Officials maximum compensation for publication
August 4, 2013	Publish Notice of Elected Officials salaries (set 10+ days after notice) Calculation and publication of effective tax rate, rollback rate, etc., as required
August 5, 2013	72-hour notice for meeting to discuss tax rate (open meeting notice)
August 8, 2013	Meeting to discuss tax rate and record vote and schedule public hearing
August 9, 2013	FILE Proposed BUDGET W/ CCLERK
August 11, 2013	"Notice of Public Hearing on Tax Increase" (1st quarter-page notice) published at least seven days before public hearing.
August 19, 2013	72-hour notice for public hearing on tax increase (open meeting notice)
August 21, 2013	Public Hearing on tax rate Public Hearing & Setting salaries of Elected Officials (5 days to file grievance from notice) Last Day to file grievance regarding Elected Officials Salaries (5 days from notice)
August 30, 2013	72-hour notice for 2nd public hearing on tax increase (open meeting notice) 72-hour notice for public hearing on budget (open meeting notice)
August 25, 2013	Notice of Public hearing on Budget (at least 15 days after filing)
September 10, 2013	Grievance Committee Hearing***
September 5, 2013	Second Public Hearing on tax rate (announce meeting to adopt) 3-14 days from this date Public Hearing on Budget Commissioners Court considers Grievance Committee recommendations
September 8, 2013	Notice on Vote on Tax Rate (published before meeting to adopt tax rate) 2nd qtr page notice
September 9, 2013	72-hour notice for vote on tax rate (open meeting notice) 72-hour notice for adoption of budget
September 12, 2013	Final Adoption of Budget Order adopting tax rate

ELECTED OFFICIALS

Carlos H. Cascos	County Judge
Sophia C. Benavides	Commissioner, Precinct 1
Ernie L. Hernandez, Jr.	Commissioner, Precinct 2
David A. Garza	Commissioner, Precinct 3
Dan A. Sanchez	Commissioner, Precinct 4
Arturo Nelson	Judge, 138 th Judicial District
Benjamin Euresti, Jr.	Judge, 107 th Judicial District
Oscar X. Garcia (appointed)	Judge, 357 th Judicial District
Janet Leal	Judge, 103 rd Judicial District
Migdalia Lopez	Judge, 197 th Judicial District
Elia Cornejo-Lopez	Judge, 404 th Judicial District
David Sanchez	Judge, 444th Judicial District
Jose Rolando Olvera, Jr.	Judge, 445th Judicial District
Arturo McDonald	Judge, County Court at Law #1
Laura Betancourt	Judge, County Court at Law #2
David Gonzalez	Judge, County Court at Law #3
Benito Ochoa	Justice of the Peace, Precinct 1
Linda Salazar	Justice of the Peace, Precinct 2-1
Erin H. Garcia	Justice of the Peace, Precinct 2-2
<i>Vacant</i>	Justice of the Peace, Precinct 2-3
Manuel Flores	Justice of the Peace, Precinct 3-1
David Garza	Justice of the Peace, Precinct 3-2
Juan Mendoza	Justice of the Peace, Precinct 4
Sallie Gonzalez	Justice of the Peace, Precinct 5-1
Eloy Cano	Justice of the Peace, Precinct 5-2
Mike Trejo	Justice of the Peace, Precinct 5-3
Pete Delgadillo	Constable, Precinct 1
Abel Gomez	Constable, Precinct 2
Jose Cavazos	Constable, Precinct 3
Merced Burnias	Constable, Precinct 4
Cesar Diaz	Constable, Precinct 5
Luis Saenz	County Attorney
Joe G. Rivera	County Clerk
Antonio Yzaguirre, Jr.	Tax Assessor-Collector
David Betancourt	County Treasurer
Aurora De La Garza	District Clerk
Omar Lucio	County Sheriff



Cameron County General Information

ECONOMIC CONDITION AND OUTLOOK

Cameron County, Texas was created in 1848, and is the southernmost county in Texas. The county's population is estimated to be over 406,220 as reported by the 2010 Census count. However, the 2000 U.S. Census reports a population of 335,227, an increase of 17% since 2000. The County is approximately 1,276 square miles, including 371 square miles of rivers, estuaries, lagoons, bays and ocean water. Brownsville, the County seat, has a projected population of 206,752 and is the largest city in the Rio Grande Valley.

Population

	1990	1995	2000	2010
Brownsville	98,962	132,091	150,000	206,752
Brownsville, Harlingen & San Benito	260,120	309,578	335,227	406,220
Rio Grande Valley	701,888	860,343	1,001,187	1,193,098

Source: U.S. Census Bureau, Brownsville Economic Development Corp. (BEDC),

Climate

The County enjoys a sub-tropical environment with mild, dry winters, and warm, humid summers. The average wind velocity is 14 mph from the southeast. Humidity averages 75.25%. The climate is subtropical, semi-arid, and generally humid. The weather is greatly influenced by the Gulf of Mexico that borders the county to the east. The average daily temperature is 74 degrees, with an average rainfall of 25.5 inches.

Employment

	Cameron County			Texas		
	2009 ⁽¹⁾	2008	2007	2009	2008	2007
Civilian Labor Force	150,786	145,600	145,600	12,103,200	11,785,700	11,538,600
Employment	134,618	134,800	135,800	11,149,300	11,181,800	10,949,900
Unemployment	16,168	10,800	9,800	953,900	603,900	588,700
Unemployment Rate	10.7%	7.4%	6.7%	7.9%	5.1%	5.1%

(1) As of December , 2009

Source: Texas Workforce Commission

“IN-BOND” INDUSTRIALIZED PROGRAM

The two cities, Brownsville, Texas, U.S.A. and H. Matamoros, Tamps., Mexico have established over the past 25 years the “In-Bond” Industrialization or “Maquiladora” program. This program allows the assembly of labor intensive products at advantageous costs; thus, allowing North American products to be more competitive on a worldwide basis. Since its inception in 1966, the “In-bond” program has grown to an estimated 339 companies, expanding to a total of 4,300,000 square feet of manufacturing space, and employing approximately 100,000 people. Cameron County gains greatly from these operations since all of the Mexican plants have offices, warehouses, or twin plants on the U.S. side; U.S. management and technical personnel live in the County; goods and services are purchased in the County for use in the Matamoros facilities. Among the “Fortune 500” companies in the “In-Bond” Industrial Program are: Delphi Automotive, Tyco Electronics and Parker Hannifin.

Cameron County General Information

Intermodal Transportation

U.S. Highways 77, 83, and 281; State Highways 4, 48, 107, and 245; and nine Farm-to-Market roads traverse the County. The U.S. Congress designated the U.S. Interstate Highway 69 as a high priority corridor of national significance to serve as a primary trade route from Mexico through Texas to Canada. The corridor will traverse eight states and end at two southern points of border entry - Laredo and the Rio Grande Valley. The Interstate Highway 69 is intended to link with the Veteran's International Toll Bridge in Brownsville.

Union-Pacific Company, Southern Pacific Lines, and National Railways of Mexico provide rail transportation. American Airlines, Southwest Airlines, and Continental Express Airlines provide commercial air service to Cameron County through Harlingen's Valley International Airport. Federal Express, BAX Global, DHL, Southwest Cargo and United Parcel Service provide airfreight services. Continental Airlines provides commercial air-passenger service at the Brownsville - South Padre Island International Airport.

The County owns a general aviation airport with some of the longest runways in South Texas. As a former U.S. Navy airfield, the Cameron County Airport provides excellent aviation industry development opportunities. Along with its close proximity to South Padre Island, the airport is also located within an Empowerment Zone. This designation makes Federal and State programs promoting job development available to the County. The County currently searching for a Fixed Base Operator.

The Port of Brownsville is the main shipping port for the Rio Grande Valley and South Texas. Port facilities include a man-made basin, connected by seventeen miles of channel to the Gulf of Mexico, various docking and terminal facilities, warehousing and railway switching operations that serve worldwide shipping lines, and barge transportation. There still remains a significant shrimp boat fleet located at the Port of Brownsville and Port Isabel; however, the industry faces serious challenges. Various manufacturers have located facilities in the area, further diversifying the economy. All economic indicators point to continued growth.

Tourism/Recreation

Several years ago, the State of Texas enacted strict fishing laws aimed at conservation. The impact has been so positive that a new sport fishing industry has evolved with a full array of services from fishing guides to the manufacturing of specially designed, shallow draft fishing boats. The discovery of this fishermen's paradise has further enhanced the tourism industry. The Rio Grande Valley has become known nation-wide for the number of bird varieties found nowhere else in the United States. Eco-tourism has become a major economic force in this region. A national "Birding Center" satellite location is being planned for this area. Bird watching has become a very popular activity here for many visitors to the County.

The County's warm climate provides the opportunity for residents and visitors to participate in sports and recreational activities year-round. In Cameron County, there are at least ten regulation golf courses and a number of par three courses. The latest golf course is currently open in the Laguna Madre area. For a number of years, because of a year-round semi-tropical climate, South Padre Island beaches, and its proximity to Mexico, tourism has been the County's number one industry, replacing farming. The Cameron County Park System owns and operates Isla Blanca Park, Andy Bowie Park, Adolph Thomae Park, E.K. Atwood Park, public beach access and five community parks. The County Park System's mission is to provide quality recreation opportunities to the citizens of Cameron County at an affordable price. In addition, the Park System seeks to develop and protect the County's coastal resources.

The Park System provides beach access for day-use enjoyment, offering parking, stores, restaurants, beach equipment rental, and covered areas to escape the summer sun. Fishing, surfing, volleyball and strolling along the edge of the shoreline are the main activities enjoyed at the County parks on South Padre Island. Thomae Park is located on the Arroyo Colorado River, three miles from the Laguna Madre Bay. This facility caters to

Cameron County General Information

the fishing enthusiasts providing boat launches, fish cleaning facilities, vehicle and trailer parking, picnic areas and campsites.

The Park System also provides controlled access to the miles of public beaches north of Andy Bowie Park. The Cameron County Park System also provides commissioned officer park ranger patrol to the parks and the unincorporated public areas.

Each year, thousands of people from states north of Texas spend their winters in Cameron County's warmer climate. Many of the winter Texans who visited here have now become permanent, year-round residents. During Spring Break, it is estimated that over 100,000 college students come to South Padre Island and infuse more than a million dollars into the County's economy.

2013 Property Valuations

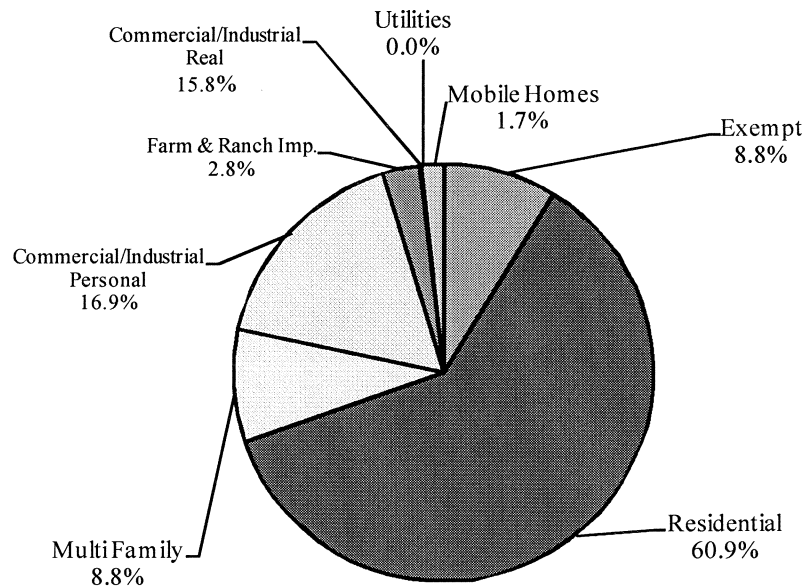
	A	B	C =B-A	D =C/A	E	F	
	FY 2012-2013 Tax Year 2012	FY 2013-2014 Tax Year 2013	Increase (Decrease)	Percent Change	Tax Year 2013 100% Tax Levy @ .384291	Tax Year 2012 100% Tax Levy @ .384291 100% Collection Levy Increase @ .384291	
Homestead Improvement	5,802,330,858	5,898,745,752	96,414,894	1.66%	22,668,349	22,297,835	370,514
Non-Homestead Improvement	4,333,90,970	4,438,736,531	105,545,561	2.44%	17,057,665	16,652,063	405,602
Total Improvement	10,135,521,828	10,337,482,283	201,960,455	1.99%	39,726,014	38,949,898	776,116
Homestead Land	1,941,486,691	1,965,291,099	23,804,408	1.23%	7,552,437	7,460,959	91,478
Non-Homestead Land	3,404,245,866	3,401,473,728	(2,772,138)	-0.08%	13,071,557	13,082,210	(10,653)
Ag Market	873,343,023	873,565,406	222,383	0.03%	3,357,033	3,356,179	855
Total Land	6,219,075,580	6,240,330,233	212,54,653	0.34%	23,981,027	23,899,348	81,680
Total Personal Property	1,955,207,914	2,266,353,976	311,146,062	15.91%	8,707,128	7,513,688	-
Total Mineral Property	4,754,970	1,424,950	(3,330,020)	-70.03%	5,476	18,273	(12,797)
TOTAL MARKET VALUE +	18,314,560,292	18,845,591,442	531,031,150	2.90%	72,419,645	70,381,207	2,038,439
Homestead Cap -	52,692,364	40,118,593	(12,573,771)	-23.86%	154,132	202,492	(48,360)
Ag Market	873,343,023	873,565,406	222,383		3,357,033	3,356,179	855
Ag Use	89,707,251	90,536,342	829,091		347,923	344,737	3,186
Deferment	783,635,772	783,029,064	(606,708)	-0.08%	3,009,110	3,011,442	(2,332)
TOTAL EXEMPTIONS -	1,240,600,203	1,318,477,142	77,876,939	6.28%	5,066,789	4,767,515	299,274
NET TAXABLE	16,237,631,953	16,703,966,643	466,334,690	2.87%	64,189,614	62,399,758	1,789,856
(less) Freeze Taxable	1,303,032,841	1,300,733,154	(2,299,687)	-0.18%	4,998,600	5,007,438	(8,837)
(less) Transfer Adjustment	985,051	1,087,369	102,318		4,179	3,785	393
Freeze Actual Tax					4,092,237	3,860,007	232,230
Over 65 Deferrals	-	-	-	0.00%	-	-	-
Final Taxable Value	14,933,614,061	15,402,146,120	468,532,059	3.14%	63,279,072	61,248,542	2,030,530
			Less: Tax from new construction				(916,167)
			Net Tax from re-Appraisal Values				\$ 1,114,363
New Construction	\$ 290,066,497	\$ 238,404,486	\$ (51,662,011)	-17.81%	\$ 916,167		

Property Appraisal Comparison

New Construction Tax Year 2013

	New Construction Market Value	Tax Levy at Current Rate
Residential	157,999,453	607,178
Multi Family	22,800,207	87,619
Farm & Ranch Improvements	7,367,565	28,313
Commercial/Industrial Personal	43,851,619	168,518
Commercial/Industrial Real	319,955	1,230
Utilities	-	-
Mobile Homes	4,472,042	17,186
Real Inventories	5,937,746	22,818
Exempt	22,789,425	87,578
Other	-	-
Total	265,538,012	1,020,439

New Construction

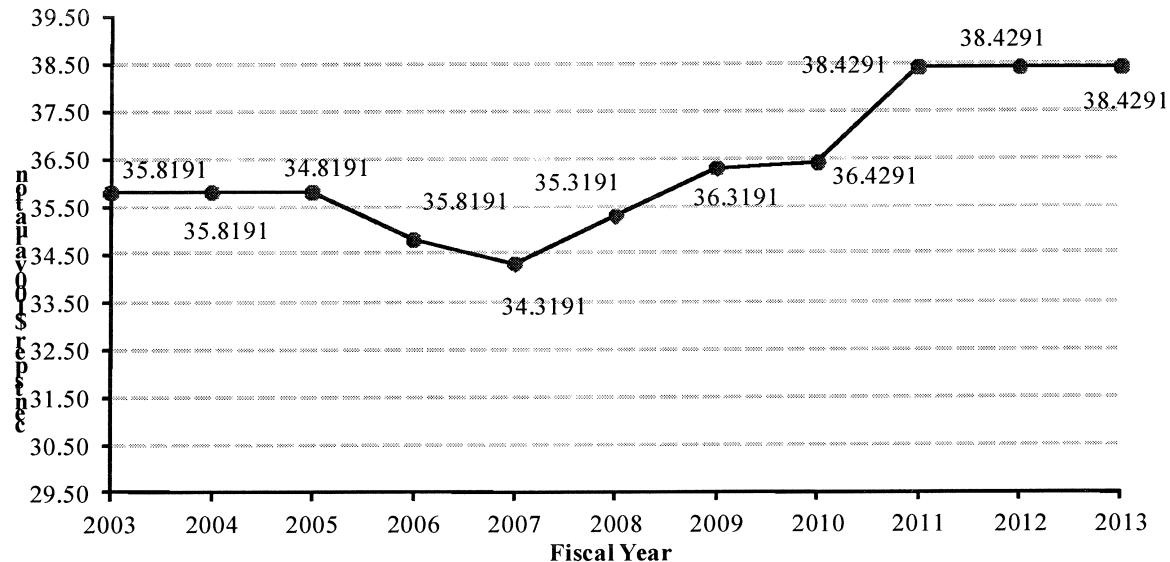


Cameron County's taxable values grew by 2.99% since January 2012. New construction in the county provided \$238,404,486 in new property values. New construction decreased by 21% less than last year's amount. Residential construction represents 53.4% of the new properties. Commercial construction is also providing booming growth representing 15.8% of all new construction. Based upon the approved tax rate of \$0.384291 per \$100, at a 100% collection rate, total new construction should generate over \$1,160,381 in tax revenue.

2011-2012 Tax Rate and Tax Levy

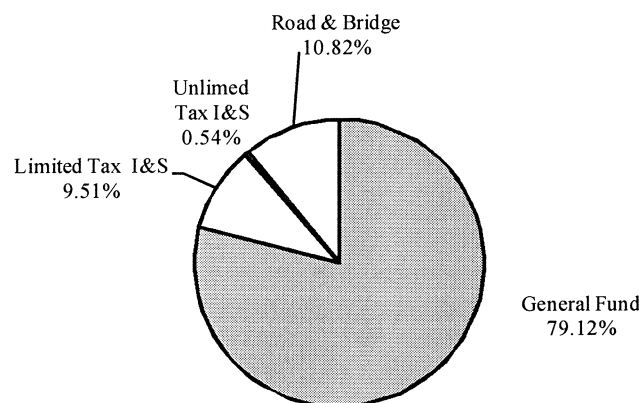
The Commissioners Court approved the tax rate of \$0.384291 per \$100 assessed property valuation. The tax rate is equal to the tax rate calculated for FY 2012-2013. At this rate, current property tax revenues are budgeted to increase by 2.14% generating \$1,362,739 in additional tax revenues at a 100% collection rate.

The tax rate for each of the past eleven years are as follows.



TAX RATE DISTRIBUTION

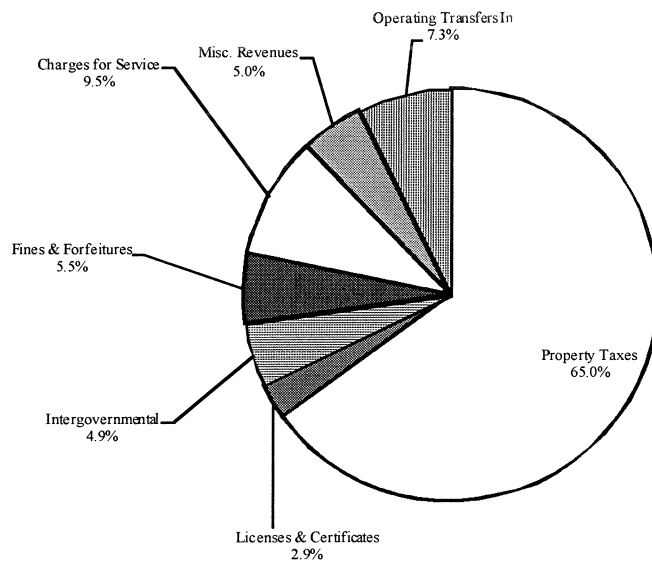
The General Fund portion of the tax revenues decreased from 79.69% to 79.12% of the total levy for FY 2013-2014, compared to FY 2012-2013. Road and Bridge tax revenues increased from 10.13% to 10.82% for the corresponding years. Debt issue tax revenues decreased from 10.17% to 10.05%.



Your Tax Dollars at Work

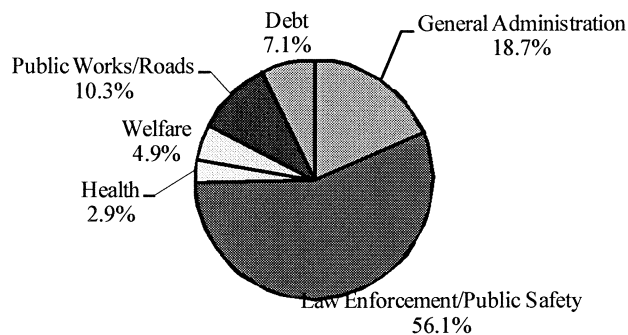
County's total Operating Budget for Fiscal Year 2013-2014, including the General Fund, Road & Bridge/Public Works, and Debt Service, is \$133,277,198, an increase of \$10,252,382 above the prior year's resources reflecting a 8.3% increase in government in just one year. The following chart illustrates that the County relies on property tax revenue for over half of its needed resources:

Funding Sources for County Operations



A property owner with a \$83,964 home will pay \$322.67 in County property taxes for Fiscal Year 2013, an increase of \$0.00 over last year if the value of the property remained the same. These property taxes will pay the following General Government Operations, Road & Bridge/Public Works, and Debt Service requirements:

How the \$322.67 is Spent?



General Administration	\$60.26
General Gov't.	
Law Enforcement	180.93
Health	9.48
Welfare	<u>15.84</u>
Health & Welfare	25.32
Public Works / Roads	33.16
Debt	<u>23.00</u>
TOTAL	\$322.67

Fiscal Policy

The County Judge and Commissioners have put forth great effort to achieve an excellent bond rating. Sound fiscal management and conservative budgets produced a solid financial position. The County Auditor proposes to formalize the General Fund's Reserve for Operations' Balance amount.

The General Fund and the Special Road and Bridge Fund shall maintain a fund balance reserve for operations equivalent to two (2) months' expenditures, based upon the most recent, audited statements. If emergencies arise making it is necessary to preserve the health, safety, and general well-being of the citizens of Cameron County, the county may make appropriations from the Fund Balance Reserved for Operations; however, the county must replenish the reserve as a budgeted appropriation in the following, approved county budget. All other county funds shall maintain an operating reserve fund balance that complies with the county's bond covenants.

Fund Balance

The General Fund fund balance at September 30, 2012, was \$11,662,328 compared to \$6,551,829 at September 30, 2011 and \$5,195,954 at September 30, 2011. The unassigned portion of the fund balance was \$10,563,771. The County defends against various on-going lawsuits for which the actual cost of the litigation cannot be accurately assessed. To recognize that a potential likely liability exists for an amount yet to be defined, the County is committing \$500,000 out of its Unreserved Fund Balance. The County is also committing \$500,000 for Indigent defense.

While a portion of the fund balance is obligated, the County could access the full amount of the fund balance if an emergency should arise. The total General Fund balance represents 15.48% of the Fiscal Year 2012 total General Fund expenditures of \$75,316,878 (not including transfers out). If all resources were not available to the County's General Fund at the beginning of the fiscal year, the County's General Fund could operate for 57 days based on 2012 expenditures. It is likely, this would never happen. The more realistic use of the General Fund fund balance would be to provide for interim funding of County operations in the event of a hurricane or natural disaster. Available Federal emergency funds would likely take as long as several months to reach the County after such an event.

Revenues generated during FY 2013 but received up to 60 days after year-end will be attributed to FY 2013. The effect on the General Fund fund balance may not be as much as reported in this preliminary estimate.

Fund Balance in the Special Road and Bridge Fund at September 30, 2012, was \$3,730,031 compared to \$3,969,972 at September 30, 2011. The 2012 fund balance represents 30.3% of the \$12,314,376 annual Road and Bridge expenditures for FY 2012. Again, if all resources were not available, the Road and Bridge fund could operate for 110 days based on 20120 expenditures. Fund balance for the Road & Bridge Fund for Fiscal Year-end 2013 is estimated at \$3,730,031 , an amount greater than 110 days of operation.

Fiscal Policy

Enterprise Operations:

International Toll Bridge System: The County operates three international toll bridges. Two bridges are located in Brownsville, Texas and one is located 10 miles south of the cities of Harlingen and San Benito, Texas.

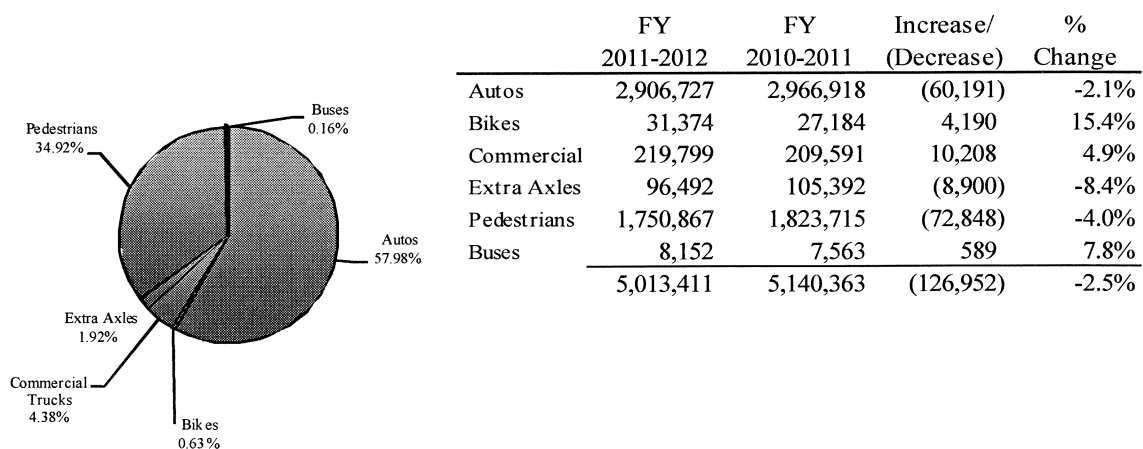
All bridges within the Cameron County International Toll Bridge System are operated under a joint agreement with the Government of Mexico. County ownership of the bridges extends to a point over the river representing the international boundary between the United States and Mexico. The respective owner governments repair and maintain specific portions of the structures. Tolls for Southbound traffic are set independently by action of the Cameron County Commissioners' Court. The following are the tolls in effect at September 30, 2011, and the changes to the toll rates to be in effect October 1, 2012:

Type of Customer/Vehicle	Sept. 30, 2012 Rate	Oct. 01, 2012 Rate
Pedestrians	\$1.00	\$1.00
Motorcycles	3.00	3.00
Passenger Autos	3.00	3.00
Commercial Trucks:		
Two Axle	8.50	8.50
Three Axle	12.50	12.50
Four Axle	14.75	14.75
Five Axle	19.50	19.50
Six Axle	\$22.50	\$22.50

CROSSINGS

During the year ended September 30, 2012, over 5 million southbound cars, trucks, bicycles, motorcycles, and pedestrians crossed south into Mexico via the Cameron County International Toll Bridges

SOUTHBOUND CROSSINGS



Southbound auto crossings, System-wide, decreased by 126,952 reflecting a 2.5% decrease. It is believed that the increased security alerts and violence in Mexico is deterring individuals from crossing for shopping or dining out. Commercial truck crossings increased by 10,208, an 4.9% increase compared to the prior year's level.

Fiscal Policy

Enterprise Operations: continued

International Toll Bridge System: continued

Pedestrian crossings decreased by over 72,000 for the current year compared to the prior year. 99.9% of the pedestrian traffic for the System crosses at Gateway International Bridge. It is believed that the increased security alerts and ongoing violence caused people not to venture into Mexico.

Total operating revenue for the International Toll Bridge System was \$15,603,112, up from the prior year's \$15,113,458, an increase of \$489,654, or a 3.2% increase. At September 30, 2012, the Cameron County International Toll Bridge System had \$1,979,031 in working capital, an amount sufficient to provide for 53 days of operations based on fiscal year 2012 activity.

Park System: The County Park System operations generated \$6,806,053 in fees, rentals and other income for the year, which was approximately 7.4% above last year's totals. The net income from all Park System operations was \$735,800. At September 30, 2012, the Park System had \$2,903,273 in working capital, an amount sufficient to satisfy the following year's debt service and provide for 164 days of operations based on activity during fiscal year 2012.

County Airport: The Airport operations provided \$13,242 from rental revenue and commissions on aviation fuel sales. The Airport is currently undergoing renovations and expansion of facilities largely due to grant funding.

Debt Administration

At September 30, 2012, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$76,295,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$53,397,506 and bonds issued under Article 722 of Vernon's Civil Statutes total \$3,485,000. The debt limits for the two authorizations are \$3,411,376,492 (25% of real property assessed valuation) and \$661,961,515 (5% of assessed valuation of all taxable property); therefore, the County has a legal debt margin on general obligation debt of \$3,275,499,252.

The County's bond rating is "A+" from Standard & Poor's, "A1" rating from Moody's and "AA-" from Fitch for general obligation debt.

Cash Management

Cash temporarily idle during the year was invested in certificates of deposit, money market funds, and state agency sponsored investment pools. The average yield on investments was .21%. Cameron County's investment policy is to minimize credit and market risks, while maintaining a competitive yield on its portfolio. Accordingly, the deposits were either insured by Federal Depository Insurance or collateralized. All collateral on deposits was held by the County, its agent, or a financial institution's trust department in the County's name. All investments held by the County during the year ended September 30, 2012, were classified in the category of "lowest credit risk" or Uncategorized if invested in an investment pool as defined by the Governmental Accounting Standards Board.

Fiscal Policy

Employee and Dependents' Health Benefits

On May 1, 1989, Cameron County established a Limited Risk Management Program for health and life benefits provided to County employees. Premiums are paid into an internal service fund (Health and Life Benefits Fund) by all other funds and are available to pay claims, administrative costs, and claims' reserves. Administrative costs include the cost of individual stop loss insurance (\$100,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve). Premiums are actuarially calculated based on prior claims' history for the County and include an amount needed to accumulate claims' reserves for catastrophic claims. This year the Commissioners' Court approved a \$5,000 per employee premium for health insurance.

During Fiscal Year 2012, a total of \$8,100,830 was paid in benefits and \$1,479,970 was paid in administrative costs. Incurred, but not reported, claims in the amount of \$619,190 have been accrued as a liability and were actuarially determined. The Health and Life Benefits Fund reported net operating loss of \$1,422,958, as compared to a net loss of \$736,829 in fiscal year 2011. Preliminary Employee Benefits Fund fund balance for Fiscal Year-end September 30, 2013, is projected to be approximately \$1.2 million.

Budgeting Controls

In addition, the County maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual, appropriated budget approved by the County's Commissioners' Court. Activities of the General Fund, Special Revenue Funds, and Debt Service Funds are included in the annual, appropriated budget. Project-length budgets are adopted for the Capital Project Funds. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is at the departmental level within an individual fund. The County also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year-end; however, encumbrances are generally re-appropriated as part of the following year's budget.

The Commissioners' Court, under Chapter 111 of the Local Government Code, appointed a County Budget Officer. The preparation of the County's budgeted expenditures and the maintenance of these appropriations throughout the year are the responsibility of the Budget Officer. Estimated revenues for the forthcoming year, and the estimated fund balance to be available for appropriations at current year-end were estimated for the County's budget by the County Auditor.

SUMMARY

Whenever a fund is not in compliance with this policy, the Auditor informs Commissioners Court as soon as possible, and plans are made to replenish the fund through budgetary and fiscal means. While this policy is a critical tool enabling the County to maintain sound financial rating, the reserves built and maintained by this policy are available to the County to address unforeseen revenue shortfalls or significant on-time expenditures that were not planned for during the budget process.

Investment Policy

1.0 INVESTMENT STRATEGY

All funds of Cameron County that are invested, are invested by matching the maturity of investments with liabilities. Investments are made with the intention of holding to maturity, but with the ability to liquidate should funds be needed at any time. This strategy is achieved by utilizing our Depository Banks Money Market Accounts, Certificates of Deposit and short term Treasury Bills, all with a stated final maturity of one year or less. The County operates various activities that differ in funding needs and requirements. Operating Funds, Capital Project Funds, Reserve Funds, Agency & Fiduciary Funds and Trust Funds are the category of funds maintained by Cameron County.

1.01 Investment Pools

Investment Pools will be limited to 60.0% of the total outstanding investment portfolio with the stipulation that no more than 35.0% can be held in any one registered pool.

1.02 Operating Funds

Operating funds provide for the daily activities of department. These resources should be kept relatively liquid. Two weeks average requirements should be kept in investments that offer daily liquidity. Funds are released weekly by approval of the Commissioners' Court. Other resources should be invested in a ladder set of investments in 30, 60, 90 day investments and/or more if warranted.

1.03 Capital Project Funds

Investment of capital project funds should be matched with the anticipated project draws. Upon receiving funding for a construction project, the engineer, architect and auditor should schedule the required resources and the treasurer should match investment maturities to coincide with construction draws.

1.04 Reserve Funds

Reserve funds are in place to provide for a shortfall, or to provide for repairs in cases of natural disaster. Reserve funds that are in place to pay the debt service of an issue if other funds are not available should be invested in instruments that mature immediately prior to the debt issue it secures. Six month maturities are typical for these funds. If more than six months in reserves exist, then investments may extend to 30 days, still with maturities immediately before due date for payments.

Emergency reserve funds should be kept more liquid than bond debt reserves. Park System reserves during Hurricane Season, during the months of May through October, should be invested no more than 30 days. Other reserve funds should be invested in a ladder scheme in various investments that have a step system of maturities. A portion of funds should be kept in daily liquid funds for immediate access.

Operating Reserve funds should equal a level of two-month operating requirements. These funds, too, should be kept in a ladder set of investments, with one month's reserves kept in daily liquid funds such as money market investments or investment pools.

2.0 INVESTMENT SCOPE

2.01 Legal Authority to Invest

TEXAS GOVERNMENT CODE ANN., sec. 2256.003 et seq. (Vernon 1995) authorizes the Commissioners Court to invest county funds.

2.02 County Investment Portfolio Structure

This investment policy applies to all financial assets of all funds of Cameron County, Texas, at the present time and any funds to be created in the future and any other funds held in custody by the County Treasurer, **unless it**

Investment Policy

is in contravention of any depository contract between Cameron County and any depository bank, and or expressly prohibited by law.

2.03 Applicability of Policy

This policy governs the investment of all financial assets of all funds of Cameron County, and is managed in compliance with this policy and all applicable state and federal laws.

3.0 INVESTMENT OBJECTIVES AND PRIORITIES

3.01 General Statement

This policy serves to satisfy the statutory requirements of the TEXAS GOVERNMENT CODE, ANN., Title 10, Section 2256. Public Funds Investment Act, to define and adopt a formal investment policy.

3.02 Safety of Principal

The primary objective of Cameron County is to ensure the safety of principal in all funds and to avoid speculative investing.

3.03 Maintenance of Adequate Liquidity

The secondary objective of Cameron County is to strive to maintain adequate liquidity, through scheduled maturity of investments, to cover the cash needs of the county consistent with the objectives of this policy.

3.04 Desired Diversification

It will be the policy of Cameron County to diversify its portfolio to eliminate the risk of loss resulting from over concentration of liquid assets with a specific maturity, a specific issuer or a specific class of investments. Investments of the County shall always be selected that provide for stability of income and reasonable liquidity.

3.05 Rate of Return on Investments

It will be the objective of Cameron County to earn the maximum rate of return allowed on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

3.06 Maturity

Portfolio maturities will be structured to achieve the highest return of interest consistent with liquidity requirements of the County's cash needs. No investment shall have a legal stated maturity of more than twelve (12) months.

3.07 Quality and Capability of Investment Manager

It is the County's policy to provide periodic training in investments for the County Treasurer through courses and seminars offered by professional organizations and associations in order to insure the quality and capability of the County Treasurer in making investment decisions, in compliance with Sec. 2256.008 of the Public Funds Investment Act.

Investment Policy

4.0 INVESTMENT RESPONSIBILITY AND CONTROL

4.01 Delegation of Investment Authority

In accordance with Sec. 2256.005 of the Public Funds Investment Act, the County Treasurer, under the direction of the Cameron County Commissioner's Court, may invest County funds that are not immediately required to pay obligations of the County. The County Treasurer shall maintain procedures for the operation of the investment program, consistent with this investment policy.

4.02 Investment Advisory Committee

The Investment Advisory Committee reviews investment policies and procedures, investment strategies, and investment performance. Members of the Committee include: an Investment Banker, a Banker, a Private Citizen, all appointed by the Commissioners' Court, the County Judge or his designee, the County Treasurer, the County Auditor, and an attorney from the Legal Division of the Commissioner's Court office. Members should have demonstrated knowledge and expertise in the area of finance, investments, or cash management. The Chairman of the committee will be the County Investment Officer. Meeting will be called as needed. Members of the Committee will not be allowed to conduct any business, relating to the nature of the Committee's purpose, with the County, for a period of one (1) year from the date of their expired term. The Court appointments will expire at the annual review of the Investment Policy and may be reappointed at the pleasure of the Commissioners' Court.

4.03 Prudence and Ethical Standards

Cameron County implements the "prudent person rule" when managing the portfolios within the applicable legal and policy constraints. The prudent person rule is restated as follows:

"Investments must be made with the judgment and care, under prevailing circumstances, which persons of prudence, discretion and intelligence would exercise in the management of their own affairs for investment, not for speculation, considering the probable safety of their capital as well as the probable income to be derived."

4.04 Liability of Investment Officer

In accordance with Sec. 113.005, Texas Local Government Code. The County Treasurer is not responsible for any loss of the county funds through the failure or negligence of a depository. This section does not release the Treasurer from responsibility for a loss resulting from the official misconduct or negligence of the Treasurer, including a misappropriation of the funds, or from responsibility for funds until a depository is selected and the funds are deposited.

4.05 Accounting and Audit Control

The Cameron County Treasurer will establish liaison with the Cameron County Auditor in order to assist the County Auditor with their accounting and auditing controls.

- 4.06 The Cameron County Treasurer is subject to audit by the Cameron County Auditor. In addition, it is the policy of the Cameron County Commissioner's Court, at a minimum, to have an annual audit of all County funds by an independent auditing firm. The Cameron County Treasurer and the county's investment procedures shall be subject to the annual and any special audits as required.

Investment Policy

5.0 INVESTMENT REPORTING

In accordance with Texas Government Code, Title 10, Sec. 2256.023, the Cameron County Treasurer will report quarterly the portfolio statistics, listing the type and description of investment in detail, the broker/dealer used for purchase, the yield to maturity, the stated maturity date, and the previous and current market value.

6.0 INVESTMENT INSTITUTIONS

6.01 Depository Bank

Fully collateralized Time Deposits, Certificates of Deposit, Money Market accounts and Interest-Bearing Checking accounts shall be placed at the County Depository Bank under a depository contract executed by Cameron County Commissioner's Court and in compliance with V.C.T.A., Texas Local Government Code, Chapter 116

6.02 Broker/Dealers

The Cameron County Treasurer shall invest county fund consistent with federal and state law and the current Bank Depository Contract. Purchases shall be made with U. S. Government Securities Dealers appearing on the Primary Government Securities Dealers list and the Capital Market Division of the Depository Bank. Dealers must comply with Section 6.03 of this Investment Policy to be selected.

6.03 Approval of Broker/Dealer

The Cameron County Treasurer reviews the applications of the broker/dealer/financial institutions for compliance with this policy and recommends institution for approval. To be recommended for approval, a broker/dealer/financial institution must demonstrate possession of the following criteria:

- 6.031 Institutional investment experience,
- 6.032 Good references from public fund investment officers,
- 6.033 Adequate capitalization per the Capital Adequacy Guidelines for Government Securities Dealers,
- 6.034 An understanding of this Investment Policy,
- 6.035 Regulation by the Securities and Exchange Commission (SEC),
- 6.036 Membership in good standing in the National Association of Securities Dealers, Inc.,
- 6.037 And Valid Licensure from the State of Texas.

7.0 INVESTMENT INSTRUMENTS

The Cameron County Treasurer shall use any or all of the following authorized investment instruments consistent with governing law and this policy:

7.01 Bank Investments

- 7.011 Fully collateralized Time Deposits,
- 7.012 Fully collateralized Certificates of Deposit,
- 7.013 Fully collateralized Money Market Accounts,
- 7.014 Fully collateralized Interest-Bearing Checking Accounts.

7.02 Direct Investments

- 7.021 United States Treasury Securities,
- 7.022 Excluded in the direct investments are derivative securities including but not limited to Collateralized Mortgage Obligations.

Investment Policy

8.0 INVESTMENT PROCEDURES

8.01 Confirmation of Trade

A confirmation of trade will be provided by the broker/dealer to the Cameron County Treasurer for every purchase of an investment security. This trade ticket and confirmation will become a part of the file that is maintained on every investment security.

8.02 Delivery versus Payment

It will be the policy of the County that all Treasury, and Government agencies securities shall be purchased using the “delivery vs. payment” (DVP) method. By so doing, County funds are not released until the County has received the securities purchased.

8.03 Safekeeping Institution

All purchased securities shall be held in safekeeping by the County, or a County account in a third party financial institution, or with a Federal Reserve Bank.

All pledged securities by the Depository Bank shall be held in safekeeping by the County, or a County account in a third party financial institution, or with a Federal Reserve Bank.

9.0 COLLATERAL AND SAFEKEEPING

9.01 Collateral or Insurance

The Cameron County Treasurer shall insure that all county funds are fully collateralized or insured consistent with federal and state law and the current Depository Contract in one or more of the following manners:

- 9.011 FDIC insurance coverage,
- 9.012 United States Government Bonds, Notes, and Bills,
- 9.013 Securities of federally sponsored U. S. Agencies and instrumentality's of the United States Government and/or obligations, including letters of credit, of the United States or its agencies and instrumentalities.
- 9.014 No Collateralized Mortgage Obligations are acceptable.

9.02 Safekeeping

Securities pledged as collateral shall be deposited in trust with the Federal Reserve Bank or another disinterested third party bank under an appropriate legal contract. The amount of such securities pledge shall be determined by their market value.

9.03 Collateral Reporting

The Cameron County Treasurer shall report to the County Commissioner's Court his or her valuation of all collateral compared to all county deposits on a quarterly basis. Collateral deficiencies should be identified and immediately corrected through additional collateral deposited or reductions in the volume of deposited funds.

Investment Policy

10.0 INVESTMENT POLICY REVIEW AND AMENDMENT

10.01 Review Procedures

The Cameron County Commissioner's Court shall review its investment policy and investment strategies not less than annually.

10.02 Changes to the Investment Policy

The County Treasurer and the Investment Advisory Committee must review the Cameron County Investment Policy not less than annually and may recommend changes, as needed, to the Commissioner's Court.

11.0 EXHIBITS AND APPENDICES

- 11.01 Exhibit No. 1: Broker/Dealer Certification
- 11.02 Appendix A: Govt. Code Title 10. Chapter 2256,
The Public Funds Investment Act
- 11.03 Appendix B: Govt. Code Title 10. Chapter 2257,
The Public Funds Collateral Act

Approved Budget

The Commissioners Court's priorities for the 2013-2014 Fiscal Year were to minimize the effects of major revenue losses, maintain the same level of services, to provide for the mandatory requirements of the County and to minimize any tax rate increase.

REVENUES

Current Tax revenues were budgeted at a 94.5% collection rate equal to last years rate. With a 2.99% taxable valuation growth and an increase in the tax rate the General Fund current tax revenue is projected to grow by \$924,484 dollars.

Intergovernmental revenues are projected to increase by \$407,575. The main areas that account for the decreases is reimbursements by other governmental agencies. The major increase is a mandated transfer of vehicle sales tax from the Road & Bridge fund to the General Fund.

Charges for services have been budgeted to increase by \$2,616,548 in revenues over last years budget. The largest increase is due the increase revenues generated for the housing of federal inmates due to an increase in the daily rate.

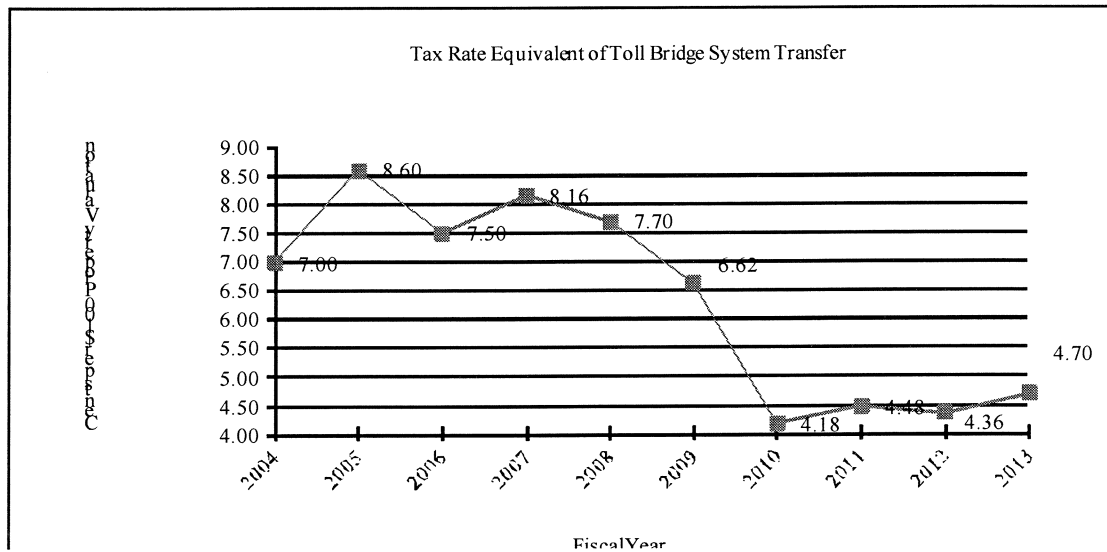
Fines and Forfeiture revenues are projected to decrease by approximately \$104,635 over last fiscal year due to a decrease in the collections in all the Courts.

Miscellaneous Revenue includes interest earnings, sales of surplus properties, commissions from rents or sales, and commissions on the collections of other governmental entities property taxes. The budgeted revenues are budgeted to increase compared to last fiscal year. The total is made up of various line item increases and decreases. The largest group of increases is inmate phone commissions. The budget was increased by \$774,418.

Toll Bridge revenues and its transfer to the General Fund constitute a significant portion of the resources available to support the County's operations. The charts below illustrate the importance of the transfer of funds from the Cameron County Toll Bridge System to the County's General Fund. The transfer for Fiscal Year 2013-2014 is scheduled to be \$6,915,368, roughly equivalent in tax rate to \$0.047 per \$100 valuation. If the County did not have this source of funding for the General Fund, the tax rate necessary to support county operations could be as high as \$0.431291 per \$100 property valuation.

Approved Budget

Fiscal Year	Toll Bridge Transfer	Taxable Appraised Valuation	Tax Rate Equivalent
2004	7,722,234	9,708,699,933	7.00
2005	7,641,622	10,737,499,435	8.60
2006	8,951,520	11,609,551,743	7.50
2007	9,079,898	12,236,589,466	8.16
2008	8,427,055	13,148,618,773	7.70
2009	6,991,408	14,381,842,729	6.62
2010	5,699,200	14,414,175,498	4.18
2011	6,070,577	14,538,184,554	4.48
2012	6,097,063	14,554,142,784	4.36
2013	6,915,368	15,410,000,309	4.70



The revenue from the system is expected to increase as a result of the a increase in toll rates. Toll revenue for the Toll Bridge System is projected to reach \$15,793,457 an increase of nearly 5.5% above the Year 2013 budget and 1.4% above the actual Fiscal Year 2012 revenues.

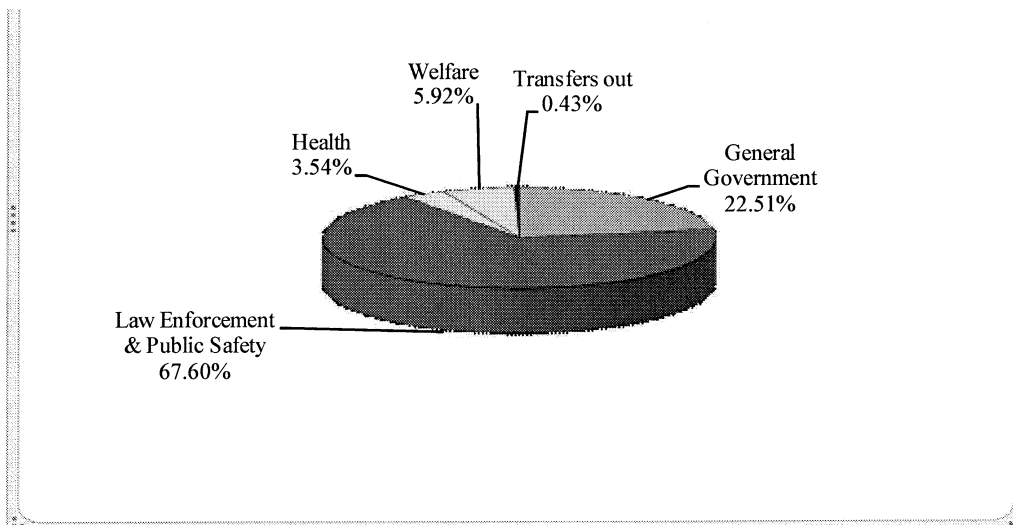
Approved Budget

EXPENDITURES

Total General Fund appropriations are \$74,465,553 increasing by \$2,145,657 or 2.97% over the 2011-2012 Approved Budget. Transfers out reflects the largest increase, growing by 44.22% over the prior years approved budget. The increase in appropriations is accounted for in the additional match requirements.

	FY 2013-2014 Approved Budget	FY 2012-2013 Approved Budget	Increase (Decrease)	Percent Change
General Government	\$ 17,799,555	\$ 15,962,873	\$ 1,836,682	11.51%
Law Enforcement & Public Safety	53,442,657	50,855,328	2,587,329	5.09%
Health	2,800,332	2,591,161	209,171	8.07%
Welfare	4,679,786	4,684,997	(5,211)	-0.11%
Transfers out	337,782	371,174	(33,392)	-9.00%
Total	<u>\$ 79,060,112</u>	<u>\$ 74,465,533</u>	<u>\$ 4,594,579</u>	<u>6.17%</u>

Law Enforcement and Public Safety represent the largest segment of General Fund Appropriations at 67.60%. Funded within Law Enforcement and Public Safety are the County Courts at Law, Justice of the Peace Courts, District Courts, County Clerk, District Clerk, District Attorney, Jail, Sheriffs Office, Constables, Juvenile Department, Juvenile Boot-camp, Auto Theft Prevention Program and the Bail Bond Administration.



Expenditures were limited to new program requirements and increases due to both inflation and the provision of services to a growing base of taxpayers. Very limited discretionary spending growth is evident in the approved budget.

CAMERON COUNTY, TEXAS

PERSONNEL

APPROVED 2013-2014 BUDGET



General Fund-General Administration Personnel

County Judges Office*(956) 544-0830*

County Judge	\$64,062
& \$5,400 Juvenile Board	
Executive Secretary	42,500
Receptionist	30,500
Community Outreach Coordinator	40,500

Human Resources/Safety/Risk Management*(956) 544-0827*

Administrative Asst.	41,000
(split 50/50 with R&B fund)	
Benefits Specialist	25,019
Civil Service Coordinator	34,400

County Clerk's Office*(956) 544-0815*

County Clerk	\$81,000
Chief Deputy-Administrative	43,927
<i>\$52,084 total-\$8,156 records mgmt.</i>	
Office Manager-Budget	21,500
Vault Supervisor	33,208
Recording Stats	27,500
Vault Clerk	24,788
Vital Stats Supervisor	33,208
Filing	28,500
Administrative Asst.	27,967
Vital stats Clerk	22,739
Vault Clerk	25,500
Vital Stats Clerk	23,500
Data Entry Clerk	22,000
Vital Stats Clerk	22,000
Indexing Supervisor	32,340

County Clerk's Records Management

Chief Deputy-supplement	\$ 8,156
Commissioners Ct. Secretary-supplement	4,200
Criminal Records Manager	1,198
Records Manager	1,520
Criminal Clerk	22,286
Civil Clerk	21,705
Civil Clerk	22,500
Collection Manager	22,500
Liquidation Clerk	23,500
Collection Clerk	26,000

Archive Records Mgmt

Chief Deputy-Judicial	2,905
Data Entry Clerk	21,956
Scanning Clerk	22,334
Records Manager	2,575
Probate Clerk	25,082

Emergency Preparedness*(956) 544-0830*

Emergency Mgt. Coord.	\$57,418
<i>(Total \$62,500-\$5,502 from ESD)</i>	
Secretary	28,500
Administrative Asst.	33,500
Asst. Emergency Coordinator	53,000
Fire Marshal	51,500
Deputy Fire Marshall	37,500
Administrative Assistant	25,500

Computer Center*(956) 544-0818*

Supervisor	55,000
Operations /Technician Manager	48,500
Data Base Administrator	46,500
Webmaster	35,400
Programmer Analyst	41,309
Sr. Systems Analyst	52,500
Network Administrator	46,900
Computer Technician	33,762
Computer Technician	34,480
Programmer Analyst	41,475
Purchasing/Office Asst.	32,172
Communications Specialist	44,719
Administrative Services Director	17,652

Civil Division*(956) 544-0880*

Chief Civil Counsel	\$121,500
Civil Counsel-Litigation	105,544
Civil Counsel-Contracts	86,900
Paralegal	34,415
Legal Secretary	27,187

County Commissioners

Commissioner, Precinct 1,2,3,4	\$37,738
& \$9,235 from R&B	
Commissioner, Precinct 1	
Secretary	16,370
& \$15,870 from R&B	
Commissioner, Precinct 3	
Secretary	18,015
& \$15,750 from R&B	
Commissioner, Precinct 2,4	
Secretary	15,250
& \$14,750 from R&B	

Veteran's Service Office

Veteran's Service Officer	\$45,917
Asst. Vet. Officer	26,638
Secretary	25,166
Clerk	21,153
Clerk	16,640

General Fund-General Administration Personnel

Elections/Voter Registration

(956) 544-0809

Elections Administrator	\$64,054
Chief Deputy	37,000
Voter Registration Clerk	27,348
Voter Registration Elections Clerk	23,323
Info. Systems Coordinator & \$1,500 Car Allowance	34,238
Administrative Aide	27,518
Clerk	23,125
Administrative Asst.	27,635

County Auditor's Office

(956) 544-0822 / 544-0876 fax

County Auditor	\$97,160
First Assistant-Assist. County Auditor	81,510
Internal Audit Senior III-Asst. Auditor	47,500
Internal Audit Senior V-Asst. Auditor	64,000
Internal Audit Senior V-Asst. Auditor	66,500
Internal Audit Senior III-Asst. Auditor	46,500
Tax/Revenue-Assist. County Auditor	51,500
Internal Audit -Asst. Auditor/Property	46,000
Payroll Claims Supervisor	37,675
Asst. Payroll Claims Auditor	27,000
Asst. Payroll Claims Auditor	30,530
Asst. Auditor-Network Admin.	47,640
Receptionist	28,500
Accounts Payable Claims Supervisor	37,675
(3) Asst. Claims Auditor I	27,000
Audit Records Manager	27,000
Internal Audit Senior IV-Asst. Auditor	51,000
(2) Internal Audit Senior III -Asst. Auditor	45,000

Purchasing Department

Purchasing Agent	72,900
Purchasing Manager	41,200
Purchase Order Coordinator	31,000
Bid Coordinator	32,140
Asst. PO Coordinator	23,500
Contract Monitor	34,200
Fixed Asset Technician	27,000

County Treasurer

(956) 544-0819

County Treasurer	\$60,721
Deputy Treasurer	43,730
<i>(Total \$44,230 - \$1,500 additional in 890-4150)</i>	
Cashier Clerk	30,093
<i>(Total \$30,593 - \$1,500 additional in 890-4150)</i>	
Cashier Clerk	25,630
<i>(Total \$27,130 - \$1,500 additional in 890-4150)</i>	

Farm & Home Extension Office

(956) 399-7757

(2) Extension Agent-supp.	\$22,092
Extension Agent-Home Econ.-supp.	18,896

Extension Agent-Marine-supplement	18,224
Office Manager	26,436
Extension Agent-Horticulture	33,500
Clerk	18,896

Tax Assessor-Collector

(956) 544-0800

Tax Assessor-Collector	\$86,230
Chief of Investigations	43,880
Chief Deputy Tax A/C-Administration	62,146

(\$72,146) total salary-\$5,000 from VIT \$2,500, 820-5420 \$2,500 820-4990)

Front Line Supervisor	28,056
Front Line Supervisor	29,250

(Total \$31,750 - \$2,500 additional in VIT)

Tax Office Branch Mgr.-Harlingen	34,559
Tax Office Branch Mgr.-San Benito	24,684
Tax Office Branch Mgr.-Southmost	26,505
(1) Auto /Tax Clerk	25,582
Tax Office Branch Mgr.-Port Isabel	26,248
(3) Tax Office Branch Mgr.	26,661
Assistant Property Tax Supervisor	31,906
Property Tax Division Supervisor	38,500
Executive Secretary	39,960

(Total \$40,960 - \$1,000 additional in VIT)

Special Inventory Bookkeeper	29,493
Special Inventory Bookkeeper	30,988
Asst. Branch Mgr.—Harlingen	34,469
(2) Bookkeeper	26,661
(1) Bookkeeper	25,890
(1) Bookkeeper	26,500
(1) Auto /Tax Clerk	26,863
(1) Bookkeeper	27,309
(1) Bookkeeper	27,947
(2) Bookkeeper	42,000
Motor Vehicle Bookkeeper	31,648
Motor Vehicle Title Examiner	28,491
(1) Auto /Tax Clerk	22,500
(14) Auto/Tax Clerk	23,249
(2) Auto/Tax Clerk	23,388
(5) Auto/Tax Clerk	23,585
(1) Auto/Tax Clerk	23,683
(1) Auto/Tax Clerk	23,872
(1) Auto/Tax Clerk	24,239
(1) Auto/Tax Clerk	24,477
(1) Auto/Tax Clerk	24,760
(1) Auto/Tax Clerk	26,000
(1) Westside Manager	26,661
(1) Auto/Tax Clerk	28,500
(1) Auto/Tax Clerk	28,661
Taxpayer Advocate	25,146
Administrative Asst.	47,506

(Total \$53,560-\$2,000 in VIT \$1,500-820-5420 \$2,500 in 820-4990)

Operations Manager	38,500
--------------------	--------

(Total \$41,500 - \$1,000 additional in VIT \$2,000 - 820-4990)

Compliance Officer	34,500
<i>(Total \$38,500-\$3,000 in 820-5420)</i>	
(1) Auto/Tax Clerk	25,582

General Fund-General Administration Personnel

Tax Assessor-Collector –continued

(1) Auto /Tax Clerk	25,759
Tax Collection Clerk	22,500
Compliance Officer	35,500

Reproduction Department*(956) 544-0872*

Printer	\$43,134
Assistant Printer	25,796
Assistant Printer	25,796

Vehicle Maintenance*(956) 399-6700*

Director	47,679
& \$6,049 from Road & Bridge	
Chief Mechanic	30,107
Mechanic	27,537
Mechanic	24,263
Mechanic	23,535
Mechanic	22,900
Clerk	21,853

Program Development & Management (P.D.&M.)*(956) 544-0829*

P.D.&M. Director	66,906
Planning Coordinator	41,558

(Total \$46,183-\$4,625 from ESD)

Fiscal Analyst/Manager	39,514
------------------------	--------

(Total \$42,589- 3,075 from ESD)

Secretary	25,167
Community Development Coordinator	47,728

Building Maintenance Personnel

M&O Brownsville Health Clinic

Custodian	\$20,778
-----------	----------

M&O Fr. O'Brien Health Clinic –Port Isabel

Custodian	\$21,842
-----------	----------

M&O San Benito Annex.

Custodian	22,501
Custodian	21,678

M&O Jail

Maintenance Technician IV	\$30,552
Maintenance Technician I	25,500
Custodian	21,070
Electrician	34,835
Maintenance Technician I	27,404
Maintenance Technician	20,717

M&O Harlingen Annex

Custodian	\$21,070
-----------	----------

M&O Health Clinic-Harlingen

Custodian	\$22,502
-----------	----------

M&O Darrell Hester Bldg.

Custodian	\$21,228
-----------	----------

M&O Orange St.

Custodian	\$21,930
-----------	----------

M&O Courthouse

(956) 544-0823

Building Superintendent	\$53,150
Carpentry Supervisor	36,000
Carpenter II	30,865
Carpenter I	25,798
Carpenter I	29,442
Clerk	25,193
Gardener	23,297
Maintenance Technician I	22,632
Maintenance Technician II	31,254
Maintenance Technician II	36,625
Custodian	21,228
(3) Custodian	21,070
Maintenance Technician	26,016
Office Manager	35,497
Carpenter Helper	23,592
Maintenance Technician	24,490
Custodian	22,599
Air Condition Technician	30,437
Gardener	20,204
(2) Maintenance Technician	21,360

M&O La Feria Bldg.

Maintenance Technician	\$25,672
------------------------	----------

M&O Dancy Bldg.

(2) Custodian	\$20,547
Custodian	21,228

Judicial Courts Personnel

Bail Bond Administration

(956) 544-0818

Bail Bond Administrator \$31,496
(*\$35,430 total salary- \$3,934 supplement in Bail Bond fund budget*)

County Court At Law #1

(956) 544-0855

Judge 151,600
(*\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget*)
Court Administrator 41,244
Court Coordinator 35,636
Court Bailiff 33,763
Court Reporter 74,300
Court Records Coordinator 32,536

County Court At Law #2

(956) 544-0856

Judge 151,600
(*\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget*)
Court Administrator 41,790
Court Coordinator 35,636
Records Coordinator 24,263
Court Bailiff 33,763
Court Reporter 74,300

County Court At Law #3

(956) 514-0881

Judge 151,600
(*\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget*)
Court Administrator 41,244
Court Coordinator 42,182
Court Interpreter 7,955
Court Bailiff 33,763
Court Reporter 74,300
Records Coordinator 24,263
Court Interpreter 35,636

District Trial Courts

138th Judicial District Court (956) 544-0877

107th Judicial District Court (956) 544-8045

357th Judicial District Court (956) 544-0837

103rd Judicial District Court (956) 544-0844

197th Judicial District Court (956) 574-8150

404th Judicial District Court (956) 574-0837

444th Judicial District Court

445th Judicial District Court

(8) District Judges	\$12,600	ea.
(7) Court Reporters	88,685	ea.
(2) Court Reporters	84,485	ea.
(8) Court Coordinator	35,636	ea.
(2) Interpreters	43,591	ea.
(7) Court Administrators	41,244	ea.
Local Administrator-Admin. Assist.	47,790	ea.
(8) Bailiffs	33,763	ea.
Chief Bailiff	36,000	

District Trial Courts-continued

Juvenile Court Reporter	88,685
Juvenile Court Coordinator	35,636
(2) Bailiffs	33,763

Indigent Defense/Pretrial Office

Juvenile Court Public Defender	58,082
Juvenile Court Public Defender	57,222
Defense Coordinator	35,217
Pretrial Director	17,383
Administrative Asst.	29,500
Secretary	26,500
Interviewer	44,599
Interviewer	33,629
(2) Interviewer	29,500
Indigent Defense Interrogator	32,630

Criminal Hearing Office

(2) Magistrate	43,500
Court Administrator	32,620

County Clerk-Judicial

(956) 544-0848

Chief Deputy-Judicial	42,868
-----------------------	--------

(*Total \$45,710-\$2,842 100-4041*)

Collections Supervisor	33,762
------------------------	--------

(*Total \$34,960-\$1,198 100-4040*)

Records Mgmt. Supervisor	29,980
--------------------------	--------

(*Total \$34,000-\$1,520 100-4040-\$2,500 100-4041*)

Bookkeeper	36,535
Criminal Clerk	22,739
Criminal Clerk	22,610
Criminal Clerk	24,100
Criminal Clerk	25,898
Criminal Supervisor	29,900
Admin. Assist./Comm. Court Secretary	28,426

(*Total \$32,626-\$4,200 100-4040*)

Mentals Clerk	20,500
Probate Clerk	24,187
Probate Supervisor	29,900
Collection Court Clerk	23,500
Civil Clerk	23,912
Civil Clerk	24,100
Programmer	23,262
Collections Clerk	25,182
Collections Clerk	27,190
(2) Clerk	21,500
Supervisor-SB	26,500
Scanning Clerk	22,500
Asst. Bookkeeper	24,826

Judicial Courts Personnel

District Clerk's Office

(956) 544-0838

District Clerk	81,000
Chief Deputy	49,412
Office Manager	46,489
Criminal Manager	47,573
Court Clerk Manager	35,500
Collections Specialist	36,475
Administrative Asst.	31,028
Bookkeeping Manager	37,317
Bookkeeper	28,814
(8) District Court Clerk	30,774
Records Mgmt. Manager	33,209
Court Clerk	24,349
Jury Manager	32,911
Civil Clerk	23,008
Criminal Clerk	24,097
(3) Civil Clerk	23,102
Court Clerk	22,469
Court Clerk	21,069
Civil Clerk	26,228
Criminal Clerk	20,712
Criminal Clerk	24,097
Records Mgmt Clerk	22,469
Juvenile Court Clerk	30,774
Court Clerk	30,774
Records Mgmt Clerk	27,229
Filing Clerk	21,228
Criminal Clerk	22,246
Collections Supervisor	33,370
(2) Collection Clerk	24,100
Collection Clerk	25,100
(2) Court Clerk	30,774
Civil Clerk	25,400
Child Support Clerk	30,172
Records Mgmt. Clerk	20,728
Warehouse Clerk	21,746
Extra Help	10,000

Justice of the Peace Personnel

Justice of the Peace, Precinct 1

*Port Isabel, South Padre Island, Laguna Madre Area
(956) 943-2520*

Justice of the Peace*	\$46,348
(* \$5,400 Annual Auto Allowance)	
Court Administrator	32,620
Court Assistant II	29,260
Court Assistant I	25,900

Justice of the Peace, Precinct 2-1

*Brownville / Southmost Area
(956) 544-0857*

Justice of the Peace*	\$46,348
(* \$5,400 Annual Auto Allowance)	
Court Administrator	32,620
Court Assistant II	29,260
Court Assistant I	25,900
Court Assistant I	25,900
Court Assistant I	25,900

Justice of the Peace, Precinct 2-2

*Brownville / Southmost Area
(956) 544-0858*

Justice of the Peace*	\$46,348
(* \$5,400 Annual Auto Allowance)	
Court Administrator	32,620
Court Assistant II	29,260
Court Assistant I	25,900
Court Assistant I	25,900

Justice of the Peace, Precinct 3-1

*San Benito
(956) 399-1387*

Justice of the Peace*	\$46,348
(* \$5,400 Annual Auto Allowance)	
Court Administrator	32,620
Court Assistant I	25,900

Justice of the Peace, Precinct 3-2

*San Benito
(956) 399-3525*

Justice of the Peace*	\$46,348
(* \$5,400 Annual Auto Allowance)	
Court Administrator	32,620
Court Assistant I	25,900

Justice of the Peace, Precinct 4

Los Fresnos

Justice of the Peace*	\$46,348
(* \$5,400 Annual Auto Allowance)	
Court Administrator	32,620
Court Assistant I	25,900

Justice of the Peace, Precinct 5-1

*Harlingen Area
(956) 427-8057*

Justice of the Peace*	\$46,348
(* \$5,400 Annual Auto Allowance)	
Court Administrator	32,620
Court Assistant II	29,260
Court Assistant I	25,900
Warrant Officer	33,763

Justice of the Peace, Precinct 5-2

*Harlingen Area
(956) 427-8058*

Justice of the Peace*	\$47,172
(* \$5,400 Annual Auto Allowance)	
Court Administrator	32,620
Court Assistant II	29,260
Court Assistant II	29,260

Justice of the Peace, Precinct 5-3

*Harlingen Area/La Feria
(956)*

Justice of the Peace*	\$47,172
(* \$5,400 Annual Auto Allowance)	
Court Administrator	32,620
Court Assistant II	29,260
Court Assistant I	25,900

Justice of the Peace, Precinct 2-3

Brownsville

Justice of the Peace*	\$46,348
(* \$5,400 Annual Auto Allowance)	
Court Administrator	32,620
Court Assistant II	29,260
Court Assistant I	25,900

District Attorney Personnel

	General Fund	Forfeiture Fund	Other	Pre Trial Diversion	Total		General Fund	Forfeiture Fund	Other	Pre Trial Diversion	Total
County Attorney	\$ 27,604		-		\$ 27,604	(continued)					
Chief First Asst. D.A.	106,000	-	-	-	106,000	Secretary	13,419	-	-	19,581	33,000
Executive First Asst. DA	73,157		-	343	73,500	Investigator	-	-	51,000	-	51,000
Assistant D.A.	95,500	-	-		95,500	Administrative Asst.	-	11,130	29,870		41,000
Assistant D.A.	64,300	5,000	-	9,200	78,500	CJD Secretary	-	5,915	28,085	-	34,000
Assistant D.A.	72,250		-	9,250	81,500	Secretary	-		44,290	-	44,290
Assistant D.A.	71,480	4,000	-	4,020	79,500	Secretary	28,000	-	-	-	28,000
Assistant D.A.	1,560	-	51,940		53,500	Secretary	28,442	91	-	6,467	35,000
Assistant D.A.	90,500	-	-	5,000	95,500	Secretary	43,000	-	-	-	43,000
Assistant D.A.	56,500	-	-	4,312	60,812	Assistant D.A.	49,500	-	-	-	49,500
Assistant D.A.	73,040	-	-	12,960	86,000	Assistant D.A.	59,000	-	-	-	59,000
Assistant D.A.	47,419	4,000	-	2,081	53,500	Assistant D.A.	53,500	-	-	-	53,500
Assistant D.A.	52,018	-	-	-	52,018	Investigator	42,640	1,000	-	2,860	46,500
Assistant D.A.	59,300	-	-	2,200	61,500	Secretary	27,705	11,295	-	-	39,000
Assistant D.A.	84,500	-	-	-	84,500	Investigator	42,640	3,860	-	-	46,500
Assistant D.A.	52,940	-	-	3,060	56,000	VAWA Assistant D.A.	-	-	45,000	3,500	48,500
Assistant D.A.	56,030	470	-	-	56,500	Investigator	-	19,500	42,000	-	61,500
Assistant D.A.	3,000	-	46,500	-	49,500	Secretary	-	8,106	30,895	-	39,001
Assistant D.A.	47,419	2,000	-	2,081	51,500	Secretary			57,000		57,000
Assistant D.A.	47,419	8,081	-		55,500	Investigator			44,290		44,290
Assistant D.A.	47,419	2,081	-		49,500	Secretary			44,290		44,290
Investigator	49,000	-	-		49,000	Secretary			44,290		44,290
Assistant D.A.	50,500	-	-	1,000	51,500	Investigator		33,000			33,000
Assistant D.A.	47,419	8,581	-		56,000	Assistant D.A.	71,500	-	-	-	71,500
Assistant D.A.	53,000	-	-	-	53,000	Secretary	33,500	-	1,000	-	34,500
Office Manager	39,921	9,080	-	-	49,001	Assistant D.A.	49,500	-	-	-	49,500
Secretary	36,707	1,000	-	7,793	45,500	Investigator	44,263	1,000	-	11,737	57,000
Secretary	32,101	-	-	10,899	43,000	Secretary	32,500	-	-	-	32,500
Secretary	31,351	6,149	-		37,500	Assistant D.A.	-	13,945	40,000	11,055	65,000
Secretary	30,280	220	-		30,500	Assistant D.A.	66,500	-	-	-	66,500
Secretary	31,351	7,149	-	2,000	40,500	Assistant D.A.	58,500	5,000	-	-	63,500
Secretary	32,422	1,000	-	11,078	44,500	Secretary	31,500	3,000	-	-	34,500
Investigator	36,468	812	-	12,220	49,500	Secretary	47,500	1,500	-	-	49,000
Secretary	30,042	5,458	-	1,000	36,500	Investigator	57,000	-	-	-	57,000
Secretary	28,138	7,362	-		35,500	Assistant D.A.	-	6,857	80,000	-	86,857
Secretary	26,805	696	-	-	27,501	Secretary/Victim Grant	-	-	37,000	-	37,000
Secretary	28,000	2,992	-	-	30,992						
Secretary	26,500	-	-	-	26,500						
Investigator	45,277	1,223	-	-	46,500						
Investigator	59,000	-	-	-	59,000						
Investigator	46,348	1,152	-	-	47,500						
Investigator	76,000	-	-	-	76,000						
Secretary	38,500	-	-	-	38,500						
Investigator	40,992	5,508	-	-	46,500						
Assistant D.A.	64,960	2,040	-	2,000	69,000						
Secretary	27,388	113	-	-	27,501						
Secretary	38,921	-	-	11,080	50,001						
Secretary	27,281	220	-		27,501						

Constable's Personnel

Constable, Precinct 1*Port Isabel, South Padre Island, Laguna Madre Area**(956) 943-6567*

Constable	\$46,348
(3) Deputy Constable	33,763
Secretary	19,204
8 Reserve Deputy Slots	

Constable, Precinct 2*Brownville / Southmost Area**(956) 544-0859*

Constable	\$46,348
(4) Deputy Constable	33,763
Secretary	22,428
8 Reserve Deputy Slots	

Constable, Pct. 2-Security

(11) Deputy Constable	33,763
-----------------------	--------

Constable, Precinct 3*San Benito**(956) 399-8057*

Constable	\$46,348
(9) Deputy Constable	33,763
Secretary	20,640
<i>Plus \$5,000 from Mental Transport</i>	
6 Reserve Deputy Slots	

Constable, Precinct 5*Harlingen Area**(956) 427-8059*

Constable	\$46,348
(8) Deputy Constable	33,763
Secretary	19,204
6 Reserve Deputy Slots	

Constable, Precinct 4*Los Fresnos / Indian Lake Area/El Ranchito**(956) 233-4811*

Constable	\$46,348
(6) Deputy Constable	33,763
Secretary	20,640
14 Reserve Deputy Slots	

Sheriff's Office Personnel

<u>Sheriff</u> (956) 554-6700	General Fund	Forfeiture	Total		General Fund	Forfeiture	Total
	Salary	Fund Salary	Salary	<u>AUTO THEFT</u>	Salary	Fund Salary	Salary
Sheriff	\$ 96,200	\$ -	\$ 96,200	Sgt.	\$ 37,778	\$ 3,404	\$ 41,182
Chief Deputy	75,900	10,213	86,113	(2)Deputy	33,163	1,021	34,184
Captain	60,574	6,809	67,383	(3)Deputy	33,763	1,021	34,784
Captain	44,606	20,607	65,213	(2)Deputy	33,763	2,156	35,919
Captain-Narcotics	60,468	13,617	74,085				
Lieutenant	44,456	3,404	47,860	Bridge			
Lieutenant	44,506	4,539	49,045	Auto Theft			
Lieutenant	44,706	20,401	65,107	Sgt.	\$ 38,178	\$ 10,967	\$ 49,145
Lieutenant	44,606	7,376	51,982	Deputy	34,063	3,404	37,467
Lieutenant	34,163	14,982	49,145	(2)Deputy	33,563	1,021	34,584
Lieutenant	44,606	20,401	65,007	(2)Deputy	33,763	2,156	35,919
Narcotics	34,549	2,496	37,045	Deputy	33,763	2,496	36,259
Sgt.	38,028	3,858	41,886				
Sgt.	37,778	3,858	41,636				
(3)Sgt.	38,028	3,404	41,432	AG			
Training Officer	38,345	4,539	42,884	Child Support			
(2) Deputy	33,163	1,021	34,184	Deputy	\$ 34,013	\$ 2,496	\$ 36,509
Deputy	33,163	2,156	35,319	Deputy	34,163	3,972	38,135
Deputy	33,163	2,496	35,659	Deputy	34,163	4,539	38,702
Deputy	33,563	794	34,357				
(10)Deputy	33,563	1,021	34,584				
(3)Deputy	33,563	2,156	35,719				
(2)Deputy	33,563	2,496	36,059				
Deputy	33,763	1,135	34,898				
(7)Deputy	33,763	2,153	35,916				
(10)Deputy	33,763	2,496	36,259				
Deputy	33,763	4,539	38,302				
Deputy	34,013	1,135	35,148				
Deputy	34,013	2,156	36,169				
(4)Deputy	34,013	2,496	36,509				
(6)Deputy	34,013	2,837	36,850				
Deputy	34,013	3,404	37,417				
Deputy	34,013	10,780	44,793				
Deputy	34,063	1,021	35,084				
Deputy	34,063	2,837	36,900				
Deputy	34,163	3,404	37,567				
Deputy	34,163	3,972	38,135				
Chief Dispatcher	30,173	-	30,173				
Asst. Chief Dispatcher	27,325	-	27,325				
(9) Dispatcher	24,492	-	24,492				
(3) Dispatcher	25,092	-	25,092				
Clerk	22,480	-	22,480				
Clerk	23,855	-	23,855				
Secretary	24,660	-	24,660				
Secretary	25,464	-	25,464				
Secretary	25,607	-	25,607				
Secretary	27,700	-	27,700				
Secretary	24,464	-	24,464				
Secretary	30,986	-	30,986				
Secretary	45,504	-	45,504				
PBX Operator	24,209	-	24,209				

Sheriff's Office & Detention Personnel

Jail/Detention Centers

(956) 554-6700

	Total Salary	Forfeiture Fund Salary	Total Salary
Chief Jailer	\$ 73,500	10,213	\$ 83,713
Commander	46,584		
Major	46,584		
Captain	38,110		
Asst. Administrator	27,000		
(6) Lieutenants	32,465		
(18) Sergeant	30,418		
(10) Corporal	29,070		
Attendance Clerk	28,386		
Jail Admin Secretary	28,956		
(2) Clerk	21,500		
Records Clerk	22,782		
(4) Clerk	21,930		
Clerk	26,106		
Clerk	23,081		
Finance Clerk	29,250		
Asst. Finance Clerk	27,190		
Clerk	26,000		
Data Systems Analyst	32,934		
Chief Cooks	30,551		
Training Officer	34,064		
(169) Detention Officer	26,324		
(42) Detention Officer	27,008		
(8) Detention Officer	27,524		
Detention Officer	27,967		
(6) Detention Officer	28,039		
(3) Detention Officer	28,555		
(30) Detention Officer	29,070		
Detention Officer	29,382		
Deputy-Transport	33,763	400	34,163
Deputy-Transport	33,763	1,021	34,784

Jail Infirmary

Infirmary Supervisor	\$ 77,136
(2) LVN	46,771
RN	51,040
(2) LVN-PM	45,997
(2) LVN	43,801
(6) LVN	41,523
LVN	42,664
(2) Clerks	21,262
(2) Clerks	21,043
Medication Aide	23,729
(6) Medication Aide	22,146
Medication Aide	22,706
Medication Aide	21,146
Administrative Asst.	29,500
X-ray Tech	36,500
(7) LVN	41,500
(5) Medication Aide	21,500
(1) Clerk	21,500

Juvenile Justice Personnel

	General Fund	Other Funds	Total		General Fund	Other Funds	Total
Juvenile Board Chairperson	\$ 5,400	\$ -	\$5,400	Program Asst/JPO	\$ 30,438	\$ 3,162	\$ 33,600
(11) Juvenile Board Member	5,400	-	5,400	Juvenile Probation Officer	7,508	30,376	37,884
Chief Executive Office	71,162	42,370	113,532	Placement Officer	6,920	13,951	20,871
Deputy Director	44,611	32,814	77,425	JPO-ISP Services	33,073	4,182	37,255
Deputy Director	48,385	39,115	87,500	Juvenile Supervision Officer	1,000	25,000	26,000
Quality Control & Compliance Spec.	44,717	6,397	51,114	Juvenile Supervision Officer	1,500	27,479	28,979
Quality Control & Compliance Spec. II	30,812	2,226	33,038	Juvenile Probation Officer	2,366	19,594	21,960
Supervisor- B'ville	52,000	0	52,000	Juvenile Probation Officer	3,500	30,038	33,538
Supervisor- San Benito	40,352	17,680	58,032	Juvenile Supervision Officer	1,500	23,500	25,000
Coord.- Court Services	37,393	12,246	49,639	Juvenile Probation Officer	1,500	30,564	32,064
Juvenile Prob. Officer	30,808	192	31,000	JPO-Gang Resource Coord.	1,500	23,850	25,350
Juvenile Prob. Officer	31,000	0	31,000	Safe Transport Officer	1,500	29,500	31,000
Juvenile Prob. Officer	37,784	4,653	42,437	Probation Aide Transport	2,371	19,600	21,971
Juvenile Prob. Officer	14,397	16,603	31,000	Assistant Instructor	1,000	21,000	22,000
Juvenile Prob. Officer	14,851	16,149	31,000	Juvenile Probation Officer	3,406	28,694	32,100
Juvenile Prob. Officer	7,684	24,816	32,500	JProbation Officer-BISD	8,004	30,236	38,240
Juvenile Prob. Officer	30,906	1,094	32,000	JProbation Officer-BISD	2,226	30,178	32,404
Juvenile Prob. Officer	28,000	3,000	31,000	JProbation Officer-BISD	1,226	29,774	31,000
Juvenile Prob. Officer	13,357	17,643	31,000	JProbation Officer-SBCSD	1,726	30,874	32,600
Juvenile Prob. Officer	29,192	4,224	33,416	JProbation Officer-HCISD	1,500	29,774	31,274
Juvenile Prob. Officer	8,739	34,568	43,307	Probation Aide	19,199	1,301	20,500
Juvenile Prob. Officer	8,770	23,730	32,500	Intervention /Prevention Spe	1,500	22,000	23,500
Juvenile Prob. Officer	13,026	24,019	37,045	Intervention /Prevention Spe	1,500	21,000	22,500
Juvenile Prob. Officer	15,232	24,399	39,631	Juvenile Prob. Officer	3,585	27,415	31,000
Juvenile Prob. Officer	10,295	26,205	36,500				
Juvenile Prob. Officer	32,062	4,480	36,542				
Juvenile Prob. Officer	13,809	24,857	38,666				
Coord.- ISP Services	9,752	28,540	38,292				
JPO-ISP	12,246	18,754	31,000				
Juvenile Probation Officer	20,086	27,932	48,018				
Juvenile Probation Officer	3,442	38,650	42,092				
Juvenile Probation Officer	5,288	30,212	35,500				
Program Specialist	21,007	33,469	54,476				
Juvenile Probation Officer	10,306	27,538	37,844				
Alien Coordinator- JPO	7,254	23,746	31,000				
Victims Contact	24,500		24,500				
Weed & Seed Coordinator	44,339	7,921	52,260				
Fiscal Clerk	4,837	17,496	22,333				
Juvenile Supervision Officer	1,500	30,916	32,416				
Juvenile Prob. Officer	1,500	29,500	31,000				
Training Officer	39,709	0	39,709				
JJAEP Coordinator	7,569	41,355	48,924				
JJAEP- JPO	1,000	21,500	22,500				
Fiscal Administrator	21,209	37,819	59,028				
Fiscal Clerk	20,563	8,605	29,168				
Title IV- EFiscal Coordinator	9,201	24,365	33,566				
Caseworker Coordinator	31,269	4,975	36,244				
CW Ass't/Secr.	11,957	21,648	33,605				
Office Manager	20,767	25,486	46,253				
Recep.- S. Benito	24,321	3,959	28,280				
Secr.- S. Benito	26,307	2,069	28,376				
Recep.- Brownsville	26,711	2,259	28,970				
MHMR- Juv.Pro. Off.	1,500	37,500	39,000				
MHMR- Juv.Pro. Off.	1,500	37,500	39,000				
LPC- Supervisor	46,658	6,300	52,958				

Juvenile Justice Personnel

	General Fund	Other Funds	Total
Detention Superv.	\$ 49,930	\$ 7,322	\$ 57,252
Operations Manager	45,600	4,473	50,073
Intake Officer/Detention Officer	22,735	8,265	31,000
Intake Officer/Detention Officer	26,021	4,979	31,000
Intake Officer/Detention Officer	25,160	5,840	31,000
Intake Officer/Detention Officer	27,188	13,099	40,287
Juvenile Supervision Officer	10,691	14,309	25,000
(4) Juvenile Supervision Officer	24,131	1,219	25,350
(2) Juvenile Supervision Officer	24,274	2,494	26,768
Juvenile Supervision Officer	24,387	1,219	25,606
(13) Juvenile Supervision Officer	25,350	-	25,350
(3) Juvenile Supervision Officer	25,350	1,219	26,569
Juvenile Supervision Officer	25,369	631	26,000
Juvenile Supervision Officer	25,387	1,219	26,606
Juvenile Supervision Officer	25,425	2,494	27,919
(4) Juvenile Supervision Officer	25,573	2,494	28,067
Juvenile Supervision Officer	26,066	2,494	28,560
Juvenile Supervision Officer	27,006	2,994	30,000
Juvenile Supervision Officer	27,006	3,694	30,700
Juvenile Supervision Officer	28,312	2,419	30,731
Juvenile Supervision Officer	28,313	2,419	30,732
Juvenile Supervision Officer	28,380	1,905	30,285
Juvenile Supervision Officer	28,813	2,419	31,232
Juvenile Supervision Officer	31,460	1,200	32,660
Juvenile Supervision Officer	31,872	3,105	34,977
Juvenile Supervision Officer	34,037	1,219	35,256
(5) Control Booth Operator	20,639	-	20,639
Control Booth Operator	21,154	-	21,154
Control Booth Operator	22,391	-	22,391
Chief Cook	36,858	1,100	37,958
Cook	21,051	1,000	22,051
Cook	23,051	1,500	24,551
Nurse	45,299	-	45,299
Administrative Secretary	27,211	519	27,730
Juvenile Bootcamp			
Administrator	2,888	55,196	58,084
Operations Manager	13,247	36,157	49,404
Supervision Officer	2,580	28,429	31,009
Supervision Officer	6,179	19,171	25,350
Supervision Officer	23,631	1,219	24,850
(4) Supervision Officer	25,350	1,219	26,569
Supervision Officer	25,437	338	25,775
Supervision Officer	25,720	1,219	26,939
(2) Supervision Officer	25,790	1,219	27,009
Supervision Officer	26,060	469	26,529
Supervision Officer	26,120	1,219	27,339
(2) Supervision Officer	26,820	1,219	28,039
Supervision Officer	27,339	-	27,339
Supervision Officer	29,175	1,219	30,394
Supervision Officer	29,781	1,219	31,000
Supervision Officer	32,050	1,219	33,269
Supervision Officer	32,117	1,219	33,336
Supervision Officer	32,341	1,219	33,560
(3) Control Booth Operator	20,139	-	20,139
Adm. Secretary	25,323	-	25,323
Assistant Cook	25,715	1,500	27,215
JPO - Boot Camp	34,476	662	35,138
JPO - Boot Camp	32,703	2,854	35,557
After Care Counselor	41,115	-	41,115
(2) Drill Instructor	25,350	-	25,350

Health & Welfare Personnel

	<u>General</u>	<u>Other</u>	<u>Total</u>	<u>Auto</u>		<u>General</u>	<u>Other</u>	<u>Total</u>	<u>Auto</u>
<u>Health Department</u>									
Health Administrator	84,500		84,500		TB LVN	4,628	0	4,628	
Assistant Health Administrator	37,252	34,348	71,600		TB LVN	5,769	36,531	42,300	
Director of Human Services	24,261	33,239	57,500		TB LVN	6,429	36,171	42,600	
Director of Operations	41,530	31,870	73,400		TB Contact Investigator	2,500	20,000	22,500	
(3) Immunization Clerk	5,628	15,600	21,228		TB Primary Contact Investigator	5,797	22,155	27,952	
(6) Clerk	21,228		21,228		Warehouse Manager	33,414		33,414	
Administrative Asst.	8,001	19,499	27,500						
Administrative Asst.	21,405	0	21,405						
Administrative Asst.	25,000		25,000		<u>Environmental Health</u>				
Administrative Asst.	28,838		28,838		Administrative Asst.	24,172		24,172	
Billing Specialist	22,399		22,399		Health Inspector	25,737		25,737	
Billing Specialist	32,836		32,836		Health Inspector	20,000		20,000	
Case Manager	5,244	24,500	29,744		Health Inspector	22,319		22,319	
Case Manager	5,244	31,256	36,500		Environmental Health Director	29,730	15,776	45,506	
Clerk	5,039	15,600	20,639		Clerk	20,000		20,000	
Clerk	5,628	15,600	21,228		Animal Control Officer	21,069		21,069	
Clerk	5,769	16,630	22,399		Animal Control Officer	22,749		22,749	
Clerk	5,797	16,837	22,634		Animal Control Officer	21,899		21,899	
Clinic Coordinator	5,628	18,600	24,228		Animal Control Officer-Super	24,172		24,172	
Clinic Coordinator	11,276	34,730	46,006		Animal Control Officer	21,746		21,746	
Clinic Coordinator	33,085	13,915	47,000		Health Inspector	26,403		26,403	
Clinic Coordinator/ANP	11,392	64,411	75,803		(2) Health Inspector	21,000		21,000	
Clinic Coordinator/ANP	34,283	41,550	75,833		Asst. Director	28,493	28,480	56,973	
Clinical Services Program Corrd	30,225	20,775	51,000		Animal Control Officer	20,069	0	20,069	
(4) CSA	5,628	15,600	21,228						
CSA	21,228		21,228						
Janitor	5,628	15,600	21,228						
LVN		36,872	36,872						
LVN	7,392	33,530	40,922						
LVN	34,724	2,776	37,500						
Medical Assistant	2,500	20,000	22,500						
Medical Assistant	3,500	20,000	23,500						
Medical Assistant	8,431	15,669	24,100						
Medical Assistant	21,228	272	21,500						
Medical Assistant	21,500	0	21,500						
Medical Assistant	21,808	692	22,500						
Messenger/Inventory Control	19,140		19,140						
Personnel Safety Officer	29,980	16,520	46,500						
Personnel Specialist	32,127	2,400	34,527						
Planner	26,851		26,851						
Planner	26,914		26,914						
RN	34,293	3,355	37,648						
RN	40,800	13,056	53,856						
TB CSA	5,039	15,600	20,639						

Other Funds Personnel

Law Library*(956) 544-0824*

Librarian	\$32,422
Assistant Librarian	23,853

Employee Benefits Fund*(956) 544-0827*

Insurance Clerk	\$27,162
Clerk	21,860
Asst. Personnel Director	41,610

Bail Security Fund

Administrative Assistant	\$24,500
Bail Bond Administrator	3,934
Assistant Treasurer	1,500
Cashier/Clerk	1,500
Cashier/Clerk	1,500

Special Road & Bridge Fund

M&O Consolidated Precincts

Road Administrator	\$ 66,500
Construction Foreman	41,500
Construction Foreman	41,500
Construction Foreman	41,500
Construction Foreman	41,500
Construction Foreman	35,500
Maintenance Foreman	34,728
Maintenance Foreman	36,720
Maintenance Foreman	36,504
Foreman	31,310
Asst. Foreman	31,945
Asst. Foreman	28,961
Asst. Maint. Foreman	28,663
Asst. Maint. Foreman	28,534
Equipment Operator	25,500
(29) Equipment Operator	26,160
Equipment Operator	26,366
Equipment Operator	26,530
Equipment Operator	26,750
Equipment Operator	26,939
Equipment Operator	27,226
Equipment Operator	27,119
Equipment Operator	27,870
Equipment Operator	28,423
Equipment Operator	28,483
Equipment Operator	28,754
Equipment Operator	28,755
Equipment Operator	28,806
Equipment Operator	30,560
Equipment Operator	30,581
Mechanic	28,976
Mechanic	29,192
Mechanic	29,192
Mechanic	29,192
Mechanic Supervisor	34,400
Office Manager	33,608
(21) Road Crewman	24,100
Road Crewman	24,172
Road Crewman	24,399
Road Crewman	24,409
Road Crewman	26,090
(2) Road Crewman	26,462
Road Crewman	28,366
Administrative Services Dir.	34,797
Secretary	31,388
Clerk	28,500
Traffic Sign Technician	26,149
Director Vehicle Maint.	6,049

Geographic Information Systems

Coordinator	\$52,852
Cartographer	44,501
Mapper	39,866
Collectors	27,365
Collector	31,563

Commissioner Precinct. #1

(956)574-8174	
Assistant	\$ 39,921
Secretary	16,370
Commissioner (20%)	9,435

Commissioner Precinct. #2

(956)544-7778	
Assistant	\$ 39,921
Secretary	15,250
Commissioner (20%)	9,435

Commissioner Precinct. #3

(956)361-8209	
Assistant	\$ 41,921
Secretary	16,250
Commissioner (20%)	9,435

Commissioner Precinct. #4

(956)427-8069	
Assistant	\$ 39,921
Secretary	15,250
Commissioner (20%)	9,435

Planning & Inspection

Director-Dept. of Transportation	60,153
Staff Engineer	99,908
Building Official	41,641
Secretary	29,500
Permit Clerk	27,690
Assistant Director	57,144
(3) Field Agent-Building Inspector	30,500
Field Agent-Building Inspector	34,870
Construction Superintendent	41,000
Administrative Asst.	29,190

Engineering

Asst. Staff Engineer	86,274
R.O.W. Agent	59,807
R.O.W. Clerk	38,000
Secretary	29,500
Administrative Asst.	31,000
Draftsman II	27,701
Road Construction Inspector	31,402
Survey Party Chief	34,400
Survey Rod Man	26,505
Secretary/Payroll Clerk	33,530
R.O.W. Agent/Surveyor	64,183
Draftsman II	25,000

International Bridge System

Veterans International Bridge*(956) 982-2224*

Bridge System Director	\$ 49,032
<i>(Total \$142,000)</i>	
Assistant Director	16,462
<i>(Total \$102,000)</i>	
Bridge Manager	32,048
<i>(Total \$46,070)</i>	
Bridge Supervisor	21,307
<i>(Total \$34,399)</i>	
(2) Cashier	26,626
Bookkeeper	33,656
Assistant Bookkeeper	24,854
Secretary	21,899
(14) Toll Collector	23,199
(7) Security Guards	21,728
(3) Custodian	21,728
Computer Technician	20,897
<i>(Total \$37,461)</i>	

Gateway International Bridge*(956) 542-4502*

Bridge System Director	\$ 14,294
Assistant Director	17,306
Bridge Manager	10,064
Bridge Supervisor	6,794
Bookkeeper	28,140
Executive Secretary	26,153
(12) Toll Collector	26,916
(2) Toll Collector	22,626
Toll Collector	26,445
Change Booth Operator	22,626
Head Security Guard	23,749
(9) Security Guards	21,728
Head Custodian	23,700
Custodian	21,728
Computer Technician	7,536

Free Trade Bridge at Los Indios*(956) 504-2011*

Bridge System Director	\$ 19,957
Assistant Director	16,462
Bridge Manager	10,390
Bookkeeper/Secretary	26,032
(2) Toll Collector	22,626
(2) Toll Collector	23,200
Toll Collector	25,980
(6) Security Guards	21,728
(2) Custodian	21,728
Custodian	22,257
Computer Technician	9,989
Bridge Supervisor	6,695

County Park System

Community Parks

Park/Center Manager	\$ 30,000
Park Superintendent	27,602
Park Keeper	23,612
Park Keeper	24,615
(6) Lifeguards	2,800

Isla Blanca Park*(956) 761-5494*

Park Manager	\$ 41,000
Registration Clerk	22,101
Asst. Park Manager	25,387
Registration Clerk	23,131
(3) Gate Attendant	20,778
Gate Attendant	22,909
Maintenance	22,678
Maintenance	21,900
Maintenance	21,800
Maintenance	21,120
Maintenance	20,140
Maintenance	21,500
Maintenance	20,639
Maintenance	21,706
Director of Operations	15,750
Bookkeeper	30,000

Andy Bowie*(956) 761-2639*

Park Manager	35,401
Asst. Park Manager	24,980
Asst. Park Keeper	21,228
Asst. Park Keeper P-T	12,800
Gate Attendant	20,778

Thomae Park*(956) 748-2044*

Asst. Park Manager	30,780
(3) Clerk/Park Keeper	20,140

Public Beaches

(12) Gate Attendant P-T	\$ 5,200
Asst. Park Manager	23,915
Clerk/Laborer	20,140

Park System Administration*(956) 761-5495*

System Director	65,029
Administrative Aide	32,255
Administrative Aide	29,000
Const./Repair Foreman	39,195
Asst. Const. Foreman	28,754
Carpenter	25,000
Construction Repair	24,000
Asst. Carpenter	22,200
Maintenance Foreman	34,275
Asst. Maint. Foreman	26,249
Clerk	21,150
Deputy Director	44,120
Special Projects Administrator	41,581
Maintenance	21,150
Administrative Services Director	10,332

Browne Rd. Park

Maintenance/Custodian	20,120
Center Director	27,900

Greens Division

Maintenance	27,602
Maintenance	19,180
Maintenance	22,679
Maintenance	21,480
Park Keeper	20,228

Park Rangers

Chief	54,162
(10) Ranger	33,763

Beach Safety

Coordinator	41,000
Extra Help	228,550

CAMERON COUNTY, TEXAS

GENERAL FUND

APPROVED 2013-2014 BUDGET

CAMERON COUNTY, TEXAS

General Fund**Detail Schedule of Revenues and Sources of Funds**

Projected For the 2013-2014 Fiscal Year

Fund 100

	2012	2013	2013	2014
	Annual Report	Approved Budget	Year-End Estimate	Approved Budget
REVENUES:				
TAX REVENUES	47,198,395	48,174,030	48,174,030	48,748,514
LICENSES AND PERMITS	632,252	510,328	510,328	406,860
INTERGOVERNMENTAL REVENUE	3,842,291	3,691,205	3,902,789	4,098,780
CHARGES FOR SERVICES	6,271,770	6,385,084	6,428,329	9,001,632
FINES AND FORFEITURES	5,568,310	5,333,206	5,407,825	5,228,571
MISCELLANEOUS REVENUES	6,480,605	3,548,235	3,840,768	4,322,653
TOTAL GENERAL FUND REVENUE	69,993,623	67,642,088	68,264,069	71,807,010
EXPENDITURES				
GENERAL GOVERNMENT ADMINISTRATION	15,394,684	15,962,873	17,065,155	17,799,555
LAW ENFORCEMENT & PUBLIC SAFETY	52,947,715	50,855,328	50,403,917	53,442,657
HEALTH	2,389,665	2,591,161	2,545,746	2,800,332
WELFARE	4,584,814	4,684,997	4,684,997	4,679,786
GENERAL FUND DEPARTMENTAL EXPENDITURES	75,316,878	74,094,359	74,699,815	78,722,330
	(5,323,255)	(6,452,271)	(6,435,746)	(6,915,320)
Financing Proceeds	4,178,468	0	0	0
Sale of capital assets	28,141	50,000	50,000	50,000
Insurance Proceeds	0	0	0	0
Transfers In	6,491,306	6,773,445	6,370,403	7,203,102
Transfers Out	(264,161)	(371,174)	(357,374)	(337,782)
	10,433,754	6,452,271	6,063,029	6,915,320
Net Change in Fund Balance	5,110,499	0	(372,717)	0
COMMITTED FUND BALANCE	0	0	0	0
Beginning Fund Balance	6,551,829	4,793,397	11,662,328	11,289,611
Ending Fund Balance	11,662,328	4,793,397	11,289,611	11,289,611

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 BUDGET

Dept.	Description	2012 Actual	2013 Approved	2013 Amended	2014 Recommend.	2014 Approved
<u>REVENUE ACCOUNTS</u>						
23	BORDER HEALTH ISSUES	4,214	4,214	-	5,000	5,000
24	IMMUNIZATION ACTION PLAN	15,705	15,705	-	20,000	20,000
32	WIC TRANSFER	531,113	531,113	-	656,812	656,812
110	REGIONAL MOBILITY AUTHORI	-	121,861	-	164,791	457,940
400	GENERAL REVENUE	48,174,030	48,174,030	-	47,777,535	48,748,514
403	COUNTY CLERK	1,073,222	1,073,222	-	1,081,569	1,081,569
404	RECORDS MANAGEMENT	256,883	256,883	-	229,709	229,709
4041	OLD RECORDS RETRIEVAL	269,757	313,002	-	288,615	288,615
406	EMERGENCY MANAGEMENT	157,753	157,753	-	161,752	161,752
409	GENERAL ADMINISTRATION	2,407,091	2,407,091	-	2,519,384	2,619,384
415	BAIL BOND ADMINISTRATION	13,800	13,800	-	13,800	13,800
416	COPY CENTER	47,941	47,941	-	43,500	43,500
419	PROGRAM DEVELOPMENT & MGT	12,000	21,584	-	12,000	12,000
420	VEHICLE MAINTENANCE	41,826	41,826	-	31,500	31,500
425	COUNTY CLERK - JUDICIAL	980,376	980,376	-	917,782	917,782
426	COUNTY COURT AT LAW #1	56,750	56,750	-	56,925	65,925
427	COUNTY COURT AT LAW #2	56,750	56,750	-	56,925	65,925
428	COUNTY COURT AT LAW #3	56,750	56,750	-	56,925	65,925
435	DISTRICT COURTS	300,316	300,316	-	250,879	250,879
4351	INDIGENT DEFENSE	290,346	290,346	-	297,892	297,892
4352	CRIMINAL HEARINGS OFFICER	23,990	23,990	-	33,366	33,366
4353	COURTHOUSE SECURITY	163,099	163,099	-	161,251	161,251
450	DISTRICT CLERK	1,437,275	1,437,275	-	1,471,046	1,471,046
452	JUSTICE OF THE PEACE GENE	18,061	92,680	45,000	48,061	48,061
453	JUSTICE OF THE PEACE, 1	319,506	319,506	-	301,037	301,037
454	JUSTICE OF THE PEACE, 2-1	660,325	660,325	-	520,137	520,137
455	JUSTICE OF THE PEACE, 2-2	346,626	346,626	-	536,950	536,950
456	JUSTICE OF THE PEACE, 3-1	118,256	118,256	-	292,145	292,145
4561	J.P. 3-1, 1/13	137,655	137,655	-	-	-
457	JUSTICE OF THE PEACE, 3-2	109,996	109,996	-	167,236	167,236
458	JUSTICE OF THE PEACE, #4	25,386	25,386	-	122,662	122,662
4581	J.P. 4,1/13	31,605	31,605	-	-	-
460	JUSTICE OF THE PEACE, 5-1	549,826	549,826	-	425,928	425,928
4601	JUSTICE OF THE PEACE 5-3	154,645	154,645	-	295,798	295,798
461	JUSTICE OF THE PEACE, 5-2	307,623	307,623	-	188,959	188,959
462	JUSTICE OF THE PEACE, #6	120,675	120,675	-	-	-
463	JUSTICE OF THE PEACE, 7-1	51,548	51,548	-	-	-
464	JUSTICE OF THE PEACE 2-3	25,000	25,000	-	-	-
475	DISTRICT ATTORNEY	116,415	116,415	-	225,176	225,176
491	VOTER REGISTRATION / ELEC	1,951	1,951	-	200	200
495	COUNTY AUDITOR	38,485	38,485	-	24,226	24,226
496	MOTOR VEHICLE INSPECTION	139,280	139,280	-	116,220	116,220
497	COUNTY TREASURER	50	50	-	-	-
499	TAX ASSESSOR-COLLECTOR	3,227,208	3,227,208	-	3,220,980	3,220,980
4991	TAX OFFICE - VIT	-	148,974	-	-	-
4997	AUTO THEFT TASK FORCE	-	-	149,159	-	152,595
512	JAIL/DETENTION CENTERS	3,737,084	3,737,084	-	6,351,447	6,351,447
518	JAIL - INFIRMARY	12,634	12,634	-	15,000	15,000
551	CONSTABLE PRECINCT #1	14,477	14,477	-	14,860	14,860
552	CONSTABLE PRECINCT #2	64,985	64,985	-	76,440	76,440
553	CONSTABLE PRECINCT #3	23,314	23,314	-	39,334	39,334
554	CONSTABLE PRECINCT #4	2,824	2,824	-	7,117	7,117
5541	MENTAL HEALTH TRANSPORT	153,827	156,247	-	156,247	156,247
5542	CONSTABLE PCT 4, 1/13	8,471	8,471	-	-	-
555	CONSTABLE PCT #5	33,169	33,169	-	94,244	94,244
5551	CONSTABLE PCT 5,1/13	99,506	99,506	-	-	-
556	CONSTABLE PRECINCT #6	8,127	8,127	-	-	-

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 BUDGET

Dept.	Description	2012 Actual	2013 Approved	2013 Amended	2014 Recommend.	2014 Approved
557	CONSTABLE PRECINCT #7	25,550	25,550	-	-	-
560	SHERIFF	275,740	495,018	-	330,945	342,852
570	JUVENILE BOOTCAMP	-	-	-	3,000	3,000
576	M&O ADULT PROBATION	24,000	24,000	-	24,000	24,000
630	HEALTH DEPARTMENT	162,191	162,191	-	174,839	174,839
631	ENVIRONMENTAL HEALTH	110,080	110,080	-	154,234	154,234
6411	CHILD PROTECTIVE LEGAL AD	65,000	65,000	-	65,000	65,000
Revenue Total:		67,692,088	68,314,069	194,159	70,301,380	71,857,010

TRANSFERS IN

58	A.G. CHILD SUPPORT ENFORC	49,155	49,155	-	49,155	49,155
74	VETERAN'S BRIDGE TRANSFER	1,631,859	1,631,859	-	1,479,806	1,551,694
77	LOS INDIOS BRIDGE	354,000	354,000	-	388,546	408,895
80	GATEWAY BRIDGE TRANSFER	3,999,545	3,999,545	-	4,716,337	4,954,779
83	PARK SYSTEM TRANSFER	738,886	335,844	-	229,852	238,579
Transfer In Total:		6,773,445	6,370,403	-	6,863,696	7,203,102

TRANSFERS OUT

25	CRIMINAL JUSTICE GRANT TR	19,684	19,684	-	19,684	19,684
31	COMMUNITY CORRECTIONS ASS	20,239	20,239	-	20,239	20,239
33	JUVENILE PROGRAMS	2,307	2,307	-	2,307	2,307
42	ENCUMBERED PRE-TRIAL RELE	226,000	226,000	-	226,000	226,000
45	JUVENILE PROBATION	62,592	62,592	-	-	-
46	JUVENILE SERVICES	26,552	26,552	-	26,552	26,552
88	AIRPORT - OPERATING	-	-	-	-	43,000
89	BAIL SECURITY FUND	13,800	13,800	-	13,800	-
Transfers Out Total:		371,174	371,174	-	308,582	337,782

EXPENDITURE ACCOUNTS

110	REGIONAL MOBILITY AUTHORI	-	121,861	-	164,791	457,940
401	COUNTY JUDGE'S OFFICE	257,267	257,267	-	261,823	265,578
402	HUMAN RESOURCES	93,349	94,472	277,740	100,017	102,606
4021	CIVIL SERVICE COMMISSION	62,907	62,907	64,222	63,645	64,835
403	COUNTY CLERK	876,526	873,326	934,011	893,483	911,159
404	RECORDS MANAGEMENT	256,883	321,511	311,552	232,550	229,709
4041	OLD RECORDS RETRIEVAL	269,757	339,456	301,469	290,375	288,615
405	VETERANS SERVICE OFFICE	166,900	165,300	248,484	169,661	199,237
406	EMERGENCY MANAGEMENT	455,046	451,546	455,046	465,201	474,351
407	MAIL ROOM	27,194	27,194	27,800	27,194	27,194
408	DATA PROCESSING	1,376,867	1,347,167	1,445,485	1,521,740	1,536,720
409	GENERAL ADMINISTRATION	1,994,186	2,854,466	1,868,600	2,018,775	2,169,589
410	CIVIL DIVISION	534,565	552,542	462,356	544,213	619,213
411	COMMISSIONER PCT. #1	68,067	68,067	-	69,083	70,624
412	COMMISSIONER PCT #2	67,512	67,512	-	68,518	70,059
413	COMMISSIONER PCT. 3	69,952	69,952	-	71,867	73,426
414	COMMISSIONER PCT. 4	61,984	61,984	-	63,808	64,488
415	BAIL BOND ADMINISTRATION	44,596	44,596	46,551	45,498	46,688
416	COPY CENTER	155,764	153,064	171,089	157,708	161,961
419	PROGRAM DEVELOPMENT & MGT	331,269	338,053	352,086	338,109	342,872
420	VEHICLE MAINTENANCE	299,511	295,811	299,846	305,772	316,226
425	COUNTY CLERK - JUDICIAL	880,526	869,626	948,118	900,559	992,741
426	COUNTY COURT AT LAW #1	478,978	479,889	508,663	503,504	513,755
4261	PROBATE COURT	-	-	-	164,607	165,296
427	COUNTY COURT AT LAW #2	516,365	517,303	504,854	488,513	498,044
428	COUNTY COURT AT LAW #3	466,397	467,308	575,341	551,789	562,510
435	DISTRICT COURTS	3,019,620	2,982,487	3,132,706	3,059,157	3,128,930
4351	INDIGENT DEFENSE	2,199,777	2,199,777	2,387,430	2,892,872	2,373,866

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 BUDGET

Dept.	Description	2012 Actual	2013 Approved	2013 Amended	2014 Recommend.	2014 Approved
4352	CRIMINAL HEARINGS OFFICER	163,304	173,448	181,825	166,229	179,386
4355	JUVENILE COURT	307,383	307,383	307,383	309,886	314,708
450	DISTRICT CLERK	1,917,637	1,917,637	1,917,637	2,017,920	2,069,932
452	JUSTICE OF THE PEACE GENE	30,000	104,619	60,000	60,000	60,000
453	JUSTICE OF THE PEACE, 1	186,341	186,341	-	192,354	197,108
454	JUSTICE OF THE PEACE, 2-1	259,702	259,702	268,672	264,749	271,885
455	JUSTICE OF THE PEACE, 2-2	226,680	226,680	242,483	228,651	234,596
456	JUSTICE OF THE PEACE, 3-1	38,310	37,785	164,986	157,805	157,624
4561	J.P. 3-1, 1/13	120,358	121,160	-	-	-
457	JUSTICE OF THE PEACE, 3-2	148,559	148,559	118,160	154,734	158,299
458	JUSTICE OF THE PEACE, #4	30,374	30,097	151,956	151,868	155,927
4581	J.P. 4,1/13	109,711	109,711	-	-	-
460	JUSTICE OF THE PEACE, 5-1	236,458	236,458	217,220	244,731	250,106
4601	JUSTICE OF THE PEACE 5-3	141,250	141,889	-	195,903	200,584
461	JUSTICE OF THE PEACE, 5-2	190,781	190,781	-	197,211	203,565
462	JUSTICE OF THE PEACE, #6	35,531	35,531	-	-	-
463	JUSTICE OF THE PEACE, 7-1	57,496	57,070	-	-	-
464	JUSTICE OF THE PEACE 2-3	134,037	111,037	118,006	190,313	195,140
475	DISTRICT ATTORNEY	3,986,580	4,126,850	4,651,712	4,228,412	4,313,267
491	VOTER REGISTRATION / ELEC	742,457	742,457	905,700	854,211	869,105
495	COUNTY AUDITOR	1,219,247	1,219,247	1,222,811	1,234,682	1,365,421
4951	PURCHASING	362,892	360,092	361,026	369,199	377,533
496	MOTOR VEHICLE INSPECTION	55,227	55,227	56,818	55,227	57,626
497	COUNTY TREASURER	227,095	227,095	239,510	231,448	233,773
499	TAX ASSESSOR-COLLECTOR	2,905,107	2,889,329	2,926,732	2,969,483	3,048,622
4991	TAX OFFICE - VIT	-	148,974	-	-	-
4997	AUTO THEFT TASK FORCE	-	-	145,259	-	148,695
5011	M&O MADISON ST. A	-	-	-	19,225	19,225
5012	M&O MADISON ST. B	-	-	-	19,225	19,225
502	M&O CAMERON PARK LAW ENFO	5,600	5,800	11,250	8,650	8,650
503	M&O LOS FRESNOS BUILDING	30,328	30,732	52,768	118,988	119,413
504	M&O RIO HONDO ANNEX	28,393	28,817	64,417	28,329	28,731
505	M&O PORT ISABEL ANNEX	55,450	58,790	64,000	73,350	73,350
507	M&O BROWNSVILLE HEALTH CL	95,047	95,747	108,647	99,199	100,432
508	M&O FATHER O'BRIEN HLTH C	59,020	59,205	126,520	64,504	65,749
510	M&O DANCY BUILDING	352,094	353,171	418,214	365,549	369,245
5111	M&O SANTA ROSA TECHNOLOGY	50,355	47,855	56,805	37,175	37,788
512	JAIL/DETENTION CENTERS	14,369,038	14,141,908	15,471,535	15,065,031	14,950,947
5121	M & O JAIL	1,950,630	1,973,130	1,900,630	1,872,590	1,879,982
513	M&O HARLINGEN BUILDING	106,051	107,266	123,271	111,074	112,307
514	M&O COURTHOUSE	1,708,517	1,703,082	1,833,467	1,725,540	1,758,274
515	M&O SAN BENITO ANNEX	332,950	329,750	388,250	335,860	338,324
516	M&O RECORDS WAREHOUSE	31,625	31,870	60,700	32,125	32,125
517	M&O HARLINGEN HEALTH BLDG	63,134	63,134	68,983	66,089	67,321
518	JAIL - INFIRMARY	2,894,812	2,854,812	2,996,542	3,003,989	3,075,000
520	M&O DARRELL B. HESTER BUI	263,174	262,174	311,527	244,265	245,497
521	M&O 35 ORANGE ST.	53,514	50,639	66,279	53,959	55,225
522	M & O LA FERIA BUILDING	61,080	61,080	77,280	62,293	63,525
524	M & O ARROYO CITY FIRE ST	8,440	8,465	16,040	9,600	9,600
551	CONSTABLE PRECINCT #1	274,031	274,031	283,137	273,554	279,616
5511	CONSTABLE PCT 1 PARKS DIV	516,764	113,722	-	-	-
552	CONSTABLE PRECINCT #2	807,848	783,848	958,089	317,318	324,000
5521	PCT 2 SECURITY	-	-	-	518,853	629,746
553	CONSTABLE PRECINCT #3	67,582	67,582	667,714	577,956	598,778
5531	CONSTABLE PCT 3, 1/13	436,568	436,568	-	-	-
554	CONSTABLE PRECINCT #4	104,542	104,542	429,600	422,220	435,491
5541	MENTAL HEALTH TRANSPORT	156,969	159,389	168,372	179,150	182,809
5542	CONSTABLE PCT 4, 1/13	312,441	316,525	-	-	-
555	CONSTABLE PCT #5	75,165	75,165	494,774	493,737	504,827
5551	CONSTABLE PCT 5,1/13	390,163	390,163	108,500	-	-

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 BUDGET

Dept.	Description	2012 Actual	2013 Approved	2013 Amended	2014 Recommend.	2014 Approved
556	CONSTABLE PRECINCT #6	104,294	100,210	-	-	-
557	CONSTABLE PRECINCT #7	79,067	79,067	-	-	-
560	SHERIFF	5,598,717	5,663,025	5,873,577	5,677,606	6,108,059
5601	M & O SHERIFF'S OFFICE	302,476	302,476	302,476	408,006	408,006
562	SHERIFF - AUTO THEFT DETA	363,392	363,392	363,392	367,856	376,485
570	JUVENILE BOOTCAMP	1,387,070	1,387,070	1,399,738	1,424,403	1,464,750
571	JUVENILE PROBATION	1,897,716	1,897,716	1,901,446	1,964,161	2,054,349
5713	JUVENILE DETENTION	2,361,157	2,361,157	2,401,977	2,403,451	2,473,458
576	M&O ADULT PROBATION	161,687	161,882	162,012	151,675	151,675
630	HEALTH DEPARTMENT	1,646,142	1,625,642	1,682,355	1,688,105	1,771,086
6301	COMMUNITY SERVICES	6,754	6,754	6,754	6,754	6,754
631	ENVIRONMENTAL HEALTH	606,375	580,575	710,803	618,461	669,337
640	INDIGENT SERVICES/AUTOPSI	769,287	769,287	837,287	817,982	819,202
641	CHILD WELFARE	654,230	654,230	654,230	594,230	594,230
6411	CHILD PROTECTIVE LEGAL AD	125,509	125,509	-	127,432	130,383
642	INDIGENT HEALTH CARE CLAI	3,135,971	3,135,971	-	3,135,971	3,135,971
651	HISTORICAL COMMITTEE	2,700	2,700	2,700	2,700	2,700
6521	SANTA MARIA-LEARNING CENT	12,120	12,120	12,621	12,117	13,208
6522	SANTA ROSA-LEARNING CENTE	13,040	13,040	13,541	13,037	13,692
6523	LA FERIA-LEARNING CENTER	23,190	23,190	24,836	22,576	23,886
6524	RIO HONDO	18,665	18,665	19,370	18,611	19,920
6525	LOS INDIOS-LEARNING CENTE	12,139	12,139	12,565	12,061	12,934
6526	ARROYO CITY LEARNING CENT	6,267	6,267	6,517	6,266	6,266
6527	LAS YESCAS LEARNING CENTE	6,002	6,002	6,252	6,001	6,001
6528	LA PALOMA	11,634	11,634	12,235	11,731	11,731
6529	COMBES LEARNING CENTER	11,632	11,632	12,083	11,579	12,015
665	FARM & HOME DEMONSTATION	246,634	246,634	246,834	246,430	254,271
666	M&O TICK ERADICATION	5,125	5,125	5,125	5,625	5,625
Expense Total:		<u>74,094,599</u>	<u>74,821,676</u>	<u>73,579,382</u>	<u>76,864,072</u>	<u>78,722,330</u>

CAMERON COUNTY, TEXAS

GENERAL FUND

General Government

100-401	County Judge
100-402	Human Resources//Safety Risk Management
100-4021	Civil Service Commission
100-403	County Clerk
100-404	Records Management
100-4041	Records Management
100-405	Veteran's Service Office
100-406	Emergency Management
100-407	Mail Room
100-408	Computer Center
100-409	General Administration
100-410	Civil Division
100-411	Commissioner Pct. #1
100-412	Commissioner Pct. #2
100-413	Commissioner Pct. #3
100-414	Commissioner Pct. #4
100-416	Reproduction Department
100-419	Program Management & Development
100-420	Vehicle Maintenance
100-491	Voter Registration/Elections
100-495	County Auditor
100-4951	Purchasing Dept
100-497	County Treasurer
100-499	Tax Assessor Collector
100-651	Historical Committee
100-665	Farm & Home Demonstration

APPROVED 2013-2014 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 110

REGIONAL MOBILITY AUTHORITY

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	0.00	121,861	0	0	0
4613	Regional Mobility fees	0.00	0	0	164,791	457,940
	<i>Revenue Total:</i>	<u>0.00</u>	<u>121,861</u>	<u>0</u>	<u>164,791</u>	<u>457,940</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	242,000
6003	Salaries-Employees	0.00	97,127	0	130,000	130,000
6006	FICA	0.00	7,430	0	9,945	28,458
6007	Group Health	0.00	6,900	0	10,000	15,000
6008	Retirement	0.00	9,169	0	12,831	36,716
6011	Workers Compensation	0.00	855	0	975	2,790
6012	Unemployment Insurance	0.00	380	0	1,040	2,976
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>121,861</u>	<u>0</u>	<u>164,791</u>	<u>457,940</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 401

COUNTY JUDGE'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	64,057.38	64,062	0	64,062	64,062
6002	Salaries-Assistants/Deputies	570.12	0	0	0	0
6003	Salaries-Employees	108,426.34	110,500	0	110,500	113,500
6004	Overtime	0.00	0	0	0	0
6006	FICA	13,083.26	13,354	0	13,354	13,660
6007	Group Health	17,257.94	18,041	0	19,610	19,610
6008	Retirement	15,598.91	15,414	0	17,229	17,624
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,316.34	1,536	0	1,309	1,339
6012	Unemployment Insurance	657.34	774	0	884	908
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,712.81	3,000	0	3,000	3,000
6016	Gasoline	0.00	0	0	0	0
6048	Communications	23,868.60	22,620	0	24,000	24,000
6049	Postage	1,103.12	1,000	0	1,000	1,000
6050	Travel	0.00	0	0	0	0
6069	Equipment Rental	5,851.73	5,538	0	5,525	5,525
6073	Dues and Memberships	111.00	177	0	350	350
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	550.00	1,000	0	1,000	1,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	159.84	251	0	0	0
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	255,324.73	257,267	0	261,823	265,578

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 402

HUMAN RESOURCES

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	2,221	0	4,390	5,390
6003	Salaries-Employees	49,342.93	47,858	185,924	49,358	50,038
6004	Overtime	0.00	0	0	0	0
6006	FICA	3,655.98	3,941	14,223	4,112	4,240
6007	Group Health	6,654.74	6,955	28,800	7,560	7,560
6008	Retirement	4,444.31	4,438	16,417	5,175	5,471
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,233.50	1,271	1,636	1,095	1,146
6012	Unemployment Insurance	289.41	352	1,240	419	443
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,215.96	2,375	3,000	2,375	2,375
6016	Gasoline	1,380.69	3,000	3,000	3,000	3,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	716.69	1,000	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	379.60	576	600	576	986
6048	Communications	9,156.72	8,728	9,000	9,200	9,200
6049	Postage	425.63	500	500	500	500
6050	Travel	0.00	0	0	0	0
6054	Advertising	797.72	3,000	3,000	3,000	3,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	683.77	700	700	700	700
6058	Liability Other Insurance	8.63	9	0	9	9
6059	Bonds	0.00	96	0	0	0
6068	Real Estate Rental	0.00	0	750	0	0
6069	Equipment Rental	2,393.40	2,940	3,000	2,940	2,940
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	403.00	452	450	452	452
6077	Data Processing	945.00	0	0	0	0
6078	Education and Training	550.00	1,656	2,000	1,656	1,656
6079	Legal Books, Publications	0.00	404	500	500	500
6195	Safety Supplies	0.00	2,000	2,000	2,000	2,000
	<i>Expenditure Total:</i>	85,677.68	94,472	277,740	100,017	102,606

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 4021

CIVIL SERVICE COMMISSION

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	32,902.16	33,400	34,402	33,400	34,400
6004	Overtime	0.00	0	0	0	0
6006	FICA	2,482.83	2,555	2,631	2,555	2,632
6007	Group Health	4,400.02	4,600	4,600	5,000	5,000
6008	Retirement	2,964.77	2,949	3,037	3,297	3,395
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	250.03	294	302	251	258
6012	Unemployment Insurance	197.35	234	250	267	275
6014	Office Supplies	1,270.32	1,425	1,500	1,425	1,425
6016	Gasoline	0.00	0	0	0	0
6045	Professional Services	2,439.29	16,000	16,000	16,000	16,000
6046	Medical and Dental	0.00	0	0	0	0
6049	Postage	0.00	200	250	200	200
6054	Advertising	0.00	1,000	1,000	1,000	1,000
6078	Education and Training	0.00	250	250	250	250
	<i>Expenditure Total:</i>	<u>46,906.77</u>	<u>62,907</u>	<u>64,222</u>	<u>63,645</u>	<u>64,835</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 403

COUNTY CLERK

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	1,057,766.40	994,355	0	1,003,716	1,003,716
4440	Court Cost	0.00	0	0	0	0
4441	Copy Reimbursements	82,885.00	75,869	0	75,527	75,527
4444	County Clerk-Records Mgmt	0.00	0	0	0	0
4600	Interest Income	3,000.03	2,998	0	2,276	2,276
4602	Miscellaneous	25.00	0	0	50	50
	<i>Revenue Total:</i>	1,143,676.43	1,073,222	0	1,081,569	1,081,569
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	71,814.73	80,000	82,500	80,000	81,000
6002	Salaries-Assistants/Deputies	42,577.58	43,005	44,500	43,084	43,927
6003	Salaries-Employees	325,480.02	328,550	341,909	331,750	344,750
6004	Overtime	0.00	0	0	0	0
6006	FICA	32,753.85	34,862	35,872	34,868	36,004
6007	Group Health	64,976.60	68,269	72,000	74,205	74,215
6008	Retirement	39,635.69	40,155	54,815	44,892	46,357
6009	Auto Allowance	5,255.26	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	3,336.03	4,002	3,517	3,411	3,523
6012	Unemployment Insurance	2,201.32	2,623	3,282	2,999	3,109
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	23,759.57	17,001	22,750	22,750	22,750
6016	Gasoline	2,209.95	2,500	2,500	2,500	2,500
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	72.20	1,000	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,565.99	1,865	1,865	1,865	1,865
6048	Communications	15,376.77	13,742	13,742	15,400	15,400
6049	Postage	34,753.25	18,000	18,000	18,000	18,000
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	384.34	400	400	400	400
6058	Liability Other Insurance	0.00	1,292	0	0	0
6059	Bonds	1,750.00	1,900	1,900	1,900	1,900
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	2,181.54	2,500	6,000	6,000	6,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	8,790.08	8,744	10,000	10,000	10,000
6073	Dues and Memberships	735.00	450	300	300	300
6077	Data Processing	181,737.58	192,000	209,000	192,000	192,000
6078	Education and Training	1,822.00	5,370	4,000	2,000	2,000
6079	Legal Books, Publications	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 403

COUNTY CLERK

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6082	Contractual Expense	5,753.76	5,096	4,159	4,159	4,159
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>868,923.11</u>	<u>873,326</u>	<u>934,011</u>	<u>893,483</u>	<u>911,159</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 404

RECORDS MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4444	County Clerk-Records Mgmt	197,149.00	256,883	0	229,709	229,709
4897	Preservation & Education Fee	3,119.00	0	0	0	0
	<i>Revenue Total:</i>	200,268.00	256,883	0	229,709	229,709
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	5,000	0	0
6002	Salaries-Assistants/Deputies	7,971.50	8,000	10,000	8,000	8,153
6003	Salaries-Employees	126,551.81	139,409	153,121	139,409	145,409
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	0.00	10,000	10,000	10,000	10,000
6006	FICA	10,004.40	12,097	12,861	12,097	12,568
6007	Group Health	25,489.12	32,669	19,200	35,510	31,845
6008	Retirement	12,112.44	13,016	15,959	14,549	15,157
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,006.60	1,385	1,148	1,181	1,227
6012	Unemployment Insurance	805.69	1,102	1,142	1,259	1,309
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,996.81	3,000	6,000	3,000	2,391
6015	Maps, Plans	0.00	0	0	0	0
6047	Mobile Phones	114.01	150	150	150	150
6048	Communications	1,296.62	1,853	1,853	1,500	1,500
6049	Postage	0.00	0	0	0	0
6077	Data Processing	9,800.00	98,830	75,118	5,895	0
6078	Education and Training	0.00	0	0	0	0
	<i>Expenditure Total:</i>	197,149.00	321,511	311,552	232,550	229,709

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 4041

OLD RECORDS RETRIEVAL

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4444	County Clerk-Records Mgmt	218,113.72	313,002	0	288,615	288,615
	<i>Revenue Total:</i>	<u>218,113.72</u>	<u>313,002</u>	<u>0</u>	<u>288,615</u>	<u>288,615</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	2,841.43	2,842	5,000	2,842	2,905
6003	Salaries-Employees	65,890.36	61,372	70,938	68,872	71,947
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	13,942.02	26,500	20,000	19,000	19,000
6006	FICA	6,211.20	6,940	5,809	6,940	7,180
6007	Group Health	13,031.64	14,490	14,400	22,000	15,690
6008	Retirement	6,191.85	6,332	7,992	7,078	7,388
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	631.09	798	532	680	704
6012	Unemployment Insurance	495.81	635	496	726	751
6013	Photocopying	0.00	0	0	0	0
6077	Data Processing	108,878.32	219,547	176,302	162,237	163,050
6078	Education and Training	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>218,113.72</u>	<u>339,456</u>	<u>301,469</u>	<u>290,375</u>	<u>288,615</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 405

VETERANS SERVICE OFFICE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4305	Interlocal Revenue	0.00	2,000			
	<i>Revenue Total:</i>	0.00	2,000	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	44,001.53	44,917	49,000	44,917	45,917
6003	Salaries-Employees	69,131.49	66,357	107,000	69,957	89,598
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	0.00	1,833	32,000	0	0
6006	FICA	8,442.90	8,928	11,934	8,788	10,367
6007	Group Health	17,384.33	18,400	19,200	20,000	25,000
6008	Retirement	10,194.94	10,143	14,496	11,338	13,375
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	854.25	1,025	1,091	862	1,016
6012	Unemployment Insurance	674.47	817	868	919	1,084
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,530.55	2,185	2,200	2,185	2,185
6016	Gasoline	1,046.34	1,250	1,250	1,250	1,250
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	951.28	800	800	800	800
6036	Miscellaneous Repairs	0.00	0	0	0	0
6047	Mobile Phones	591.92	840	840	840	840
6048	Communications	3,804.53	4,600	4,600	4,600	4,600
6049	Postage	427.56	1,000	1,000	1,000	1,000
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	286.02	300	300	300	300
6063	Sewage and Garbage	0.00	0	0	0	0
6069	Equipment Rental	1,611.24	1,605	1,605	1,605	1,605
6073	Dues and Memberships	0.00	100	100	100	100
6078	Education and Training	0.00	200	200	200	200
	<i>Expenditure Total:</i>	160,933.35	165,300	248,484	169,661	199,237

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 406

EMERGENCY MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4204	Inspections	15,485.00	12,753	0	16,732	16,732
4300	State Revenue	0.00	0	0	0	0
4353	Emergency Services District	148,000.00	145,000	0	145,000	145,000
4380	Financing Proceeds	0.00	0	0	0	0
4484	Emergency Mgmt Citations	1,500.00	0	0	20	20
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	164,985.00	157,753	0	161,752	161,752
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	58,654.58	61,500	61,500	61,500	62,500
6003	Salaries-Employees	213,210.22	220,000	223,500	223,500	230,200
6004	Overtime	0.00	0	0	0	0
6006	FICA	20,390.99	21,803	21,803	21,853	22,388
6007	Group Health	29,234.90	32,200	32,200	35,000	35,000
6008	Retirement	24,521.67	25,166	25,166	28,130	28,820
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	6,931.63	9,250	9,250	7,844	8,013
6012	Unemployment Insurance	1,676.96	1,995	1,995	2,280	2,336
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,733.89	2,039	2,500	2,500	2,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	10,213.07	9,738	8,738	15,000	15,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	4,998.41	1,000	2,000	2,000	2,000
6019	Lubricants	0.00	0	0	0	0
6028	Camera and Police Supplies	2,979.00	1,061	0	0	0
6029	Demonstration	0.00	0	0	0	0
6030	Vehicle Repairs	2,813.29	3,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	7,800.98	7,600	7,600	7,600	7,600
6048	Communications	16,660.24	17,800	17,800	17,000	17,000
6049	Postage	92.30	700	700	700	700
6050	Travel	-84.53	0	0	0	0
6054	Advertising	0.00	825	1,000	1,000	1,000
6057	Vehicle Insurance	2,585.35	2,600	2,600	2,600	2,600
6058	Liability Other Insurance	25.90	26	26	26	26
6059	Bonds	50.00	184	184	184	184
6060	Electricity	0.00	0	0	0	0
6069	Equipment Rental	5,047.86	4,365	4,365	4,365	4,365
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	365.00	465	465	465	465

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 406

EMERGENCY MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6077	Data Processing	279.88	0	0	0	0
6078	Education and Training	150.00	629	454	454	454
6079	Legal Books, Publications	378.20	0	600	600	600
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	33,968.73	27,000	27,000	27,000	27,000
6084	Judges	0.00	0	0	0	0
6100	Weapons	0.00	399	0	0	0
6195	Safety Supplies	166.76	101	500	600	600
6196	Safety Equipment	0.00	100	100	0	0
	<i>Expenditure Total:</i>	<u>445,760.75</u>	<u>451,546</u>	<u>455,046</u>	<u>465,201</u>	<u>474,351</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 408

DATA PROCESSING

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	53,090.85	66,714	78,514	71,014	72,652
6003	Salaries-Employees	404,348.16	421,317	434,575	446,717	457,717
6004	Overtime	0.00	500	500	500	500
6006	FICA	33,537.57	39,645	39,175	39,672	40,611
6007	Group Health	49,243.41	56,470	54,014	61,380	61,380
6008	Retirement	41,228.16	45,760	45,218	51,185	52,397
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	4,271.35	4,560	7,282	3,889	3,982
6012	Unemployment Insurance	2,806.68	3,628	3,073	4,149	4,247
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	10,530.37	14,250	14,250	14,250	14,250
6016	Gasoline	3,152.04	3,500	2,400	3,500	3,500
6018	Diesel Fuel	0.00	0	0	0	0
6030	Vehicle Repairs	1,500.70	2,000	2,000	2,000	2,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	2,520.36	2,571	2,571	2,571	2,571
6048	Communications	128,827.97	58,402	64,000	130,000	130,000
6049	Postage	0.00	500	500	500	500
6057	Vehicle Insurance	746.33	900	900	900	900
6058	Liability Other Insurance	0.00	0	0	0	0
6067	Equipment Maintenance	584,784.65	564,762	627,825	627,825	627,825
6069	Equipment Rental	5,846.38	5,388	5,388	5,388	5,388
6073	Dues and Memberships	100.00	250	250	250	250
6077	Data Processing	13,770.54	40,000	40,000	40,000	40,000
6078	Education and Training	400.00	3,000	10,000	3,000	3,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	2,862.68	13,050	13,050	13,050	13,050
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	1,343,568.20	1,347,167	1,445,485	1,521,740	1,536,720

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	0.00	0	0	0	100,000
4305	Interlocal Revenue	0.00	100,000	0	0	0
4320	Federal Wildlife Allocation	35,349.80	27,193	0	23,114	23,114
4321	Health Ins Premiums	0.00	0	0	0	0
4341	State Mixed Drink Tax	615,248.27	645,000	0	615,248	615,248
4342	State Bingo Tax	78,230.89	53,022	0	76,928	76,928
4360	Miscellaneous Revenue	0.00	0	0	0	0
4405	Sales Tax Commissions-Tax Auto	993,511.15	1,258,447	0	1,467,625	1,467,625
4447	Copy Receipts	0.00	0	0	0	0
4476	County's Waste Collection fee	136,562.73	205,529	0	205,529	205,529
4600	Interest Income	157,756.91	45,900	0	47,355	47,355
4601	Vending Machine Commissions	4,982.60	5,900	0	5,485	5,485
4602	Miscellaneous	32,606.35	12,500	0	24,500	24,500
4611	Pay Phones Commissions	0.00	0	0	0	0
4612	Snack Bar Commissions	3,300.00	3,600	0	3,600	3,600
4614	Land Rental	0.00	0	0	0	0
4640	Sale of Surplus	21,945.00	50,000	0	50,000	50,000
4641	Sale Equip-Patrol Units, etc.	0.00	0	0	0	0
<i>Revenue Total:</i>		2,079,493.70	2,407,091	0	2,519,384	2,619,384
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	1,627.74	500	0	500	500
6016	Gasoline	0.00	0	0	0	0
6040	Audit and Accounting	51,800.00	51,000	51,000	51,000	51,000
6041	Consulting	0.00	0	0	0	0
6045	Professional Services	95,182.88	44,000	44,000	44,000	44,000
6047	Mobile Phones	2.97	0	0	0	0
6048	Communications	2,076.98	0	0	0	0
6049	Postage	4,834.94	0	0	0	0
6050	Travel	113,069.89	123,722	0	123,722	123,722
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6052	Travel-Mileage Reimbursement	13,244.15	30,000	0	20,000	20,000
6054	Advertising	3,542.00	3,600	3,600	3,600	3,600
6055	Printing and Binding	106.09	0	0	0	0
6056	Property Insurance	0.00	0	0	0	0
6058	Liability Other Insurance	129,810.48	125,000	125,000	130,000	130,000
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	34,283	40,000	40,000	40,000
6070	INDIRECT COST	689,974.37	763,505	751,000	756,953	897,661
6071	Court Costs and Transcripts	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6072	Settlements and Judgments	0.00	0	5,000	0	0
6073	Dues and Memberships	47,811.18	50,000	50,000	50,000	50,000
6077	Data Processing	0.00	860,280	0	0	0
6082	Contractual Expense	732,948.78	768,576	799,000	799,000	809,106
6087	Miscellaneous	1,725.92	0	0	0	0
6096	Equipment	142,167.74	0	0	0	0
6191	ADA Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	2,029,926.11	2,854,466	1,868,600	2,018,775	2,169,589

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 410

CIVIL DIVISION

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	117,890.30	120,500	125,300	120,500	121,500
6003	Salaries-Employees	237,675.66	248,646	259,856	250,046	254,046
6004	Overtime	0.00	0	0	0	0
6006	FICA	25,823.72	28,347	0	28,347	28,347
6007	Group Health	21,639.00	23,000	0	25,000	25,000
6008	Retirement	32,055.94	32,719	0	36,573	36,573
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	451.11	408	0	2,557	2,557
6012	Unemployment Insurance	2,171.34	2,594	0	2,964	2,964
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,185.18	2,057	2,500	2,500	2,500
6016	Gasoline	0.00	0	0	0	0
6045	Professional Services	6,310.34	28,966	40,000	40,000	110,000
6046	Medical and Dental	0.00	0	0	0	0
6048	Communications	5,545.32	5,453	5,800	5,800	5,800
6049	Postage	591.26	1,057	800	800	800
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	248	93	93	93
6069	Equipment Rental	5,479.30	5,559	3,600	5,633	5,633
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	2,081.78	2,775	3,000	3,000	3,000
6072	Settlements and Judgments	5,979.79	34,484	5,107	4,900	4,900
6073	Dues and Memberships	705.00	1,055	1,000	1,000	1,000
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	1,720.00	1,574	2,200	1,500	1,500
6079	Legal Books, Publications	10,531.88	13,100	13,100	13,000	13,000
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	478,836.92	552,542	462,356	544,213	619,213

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 411

COMMISSIONER PCT. #1

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	36,935.60	36,938	0	36,938	37,738
6003	Salaries-Employees	15,621.00	15,870	0	15,870	16,370
6006	FICA	3,825.80	4,040	0	4,040	4,139
6007	Group Health	5,705.79	5,980	0	6,500	6,500
6008	Retirement	4,735.77	4,663	0	5,212	5,340
6011	Workers Compensation	399.19	465	0	396	406
6012	Unemployment Insurance	93.61	111	0	127	131
6013	Photocopying	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>67,316.76</u>	<u>68,067</u>	<u>0</u>	<u>69,083</u>	<u>70,624</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 412

COMMISSIONER PCT #2

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	36,935.19	36,938	0	36,938	37,738
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	14,352.70	14,750	0	14,750	15,250
6006	FICA	3,823.37	3,954	0	3,954	4,054
6007	Group Health	5,539.50	5,980	0	6,500	6,500
6008	Retirement	4,621.29	4,564	0	5,102	5,230
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	389.35	455	0	388	397
6012	Unemployment Insurance	86.11	103	0	118	122
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	768.00	768	0	768	768
6048	Communications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>66,515.51</u>	<u>67,512</u>	<u>0</u>	<u>68,518</u>	<u>70,059</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 413

COMMISSIONER PCT. 3

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	36,935.09	36,938	0	36,938	37,738
6003	Salaries-Employees	16,719.73	16,758	0	17,500	18,015
6006	FICA	3,802.24	4,108	0	4,165	4,265
6007	Group Health	5,788.88	6,049	0	6,575	6,575
6008	Retirement	4,834.31	4,741	0	5,373	5,503
6011	Workers Compensation	405.88	473	0	408	418
6012	Unemployment Insurance	99.06	117	0	140	144
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	768.00	768	0	768	768
6048	Communications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	69,353.19	69,952	0	71,867	73,426

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 414

COMMISSIONER PCT. 4

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	36,877.28	32,228	0	32,228	33,028
6003	Salaries-Employees	14,501.40	14,750	0	14,750	15,250
6005	Extra Help	0.00	0	0	0	0
6006	FICA	3,793.42	3,594	0	3,954	3,693
6007	Group Health	5,720.10	5,980	0	6,500	6,500
6008	Retirement	4,629.52	4,148	0	5,102	4,765
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	390.16	413	0	388	362
6012	Unemployment Insurance	87.07	103	0	118	122
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	768.00	768	0	768	768
6048	Communications	0.00	0	0	0	0
	Expenditure Total:	<u>66,766.95</u>	<u>61,984</u>	<u>0</u>	<u>63,808</u>	<u>64,488</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 415

BAIL BOND ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4400	Bail Bond Fees	0.00	13,800	0	13,800	13,800
	<i>Revenue Total:</i>	0.00	13,800	0	13,800	13,800
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	29,998.68	30,496	29,996	30,496	31,496
6005	Extra Help	0.00	0	0	0	0
6006	FICA	2,164.90	2,333	2,218	2,333	2,409
6007	Group Health	3,889.93	4,066	4,559	4,420	4,420
6008	Retirement	2,703.21	2,693	2,242	3,010	3,109
6011	Workers Compensation	227.80	268	154	229	236
6012	Unemployment Insurance	179.93	213	290	244	252
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	992.68	1,045	1,200	1,045	1,045
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	0.00	0	720	0	0
6048	Communications	814.12	576	450	815	815
6049	Postage	68.10	500	1,000	500	500
6050	Travel	0.00	0	500	0	0
6059	Bonds	0.00	52	52	52	52
6067	Equipment Maintenance	0.00	0	50	0	0
6069	Equipment Rental	2,302.68	2,304	2,700	2,304	2,304
6073	Dues and Memberships	0.00	50	100	50	50
6078	Education and Training	0.00	0	175	0	0
6082	Contractual Expense	0.00	0	145	0	0
	<i>Expenditure Total:</i>	43,342.03	44,596	46,551	45,498	46,688

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 416

COPY CENTER

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4464	Labor Charges	49,209.23	47,941	0	43,500	43,500
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	49,209.23	47,941	0	43,500	43,500
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	38,606.35	42,134	46,347	42,134	43,134
6003	Salaries-Employees	51,344.10	46,894	54,551	49,592	51,592
6005	Extra Help	11,856.00	11,856	11,856	11,856	12,449
6006	FICA	7,601.94	7,924	8,626	7,924	8,199
6007	Group Health	13,200.06	13,800	14,400	15,000	15,000
6008	Retirement	8,108.13	8,100	9,956	9,053	9,349
6009	Auto Allowance	0.00	0	800	0	0
6011	Workers Compensation	1,788.72	2,072	2,255	1,761	1,822
6012	Unemployment Insurance	611.83	725	789	829	857
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,385.78	4,950	5,000	4,750	4,750
6016	Gasoline	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	200	0	0
6048	Communications	611.83	700	700	700	700
6049	Postage	25.00	50	50	50	50
6050	Travel	0.00	0	0	0	0
6067	Equipment Maintenance	6,798.59	10,800	11,000	11,000	11,000
6069	Equipment Rental	3,057.60	3,059	3,059	3,059	3,059
6072	Settlements and Judgments	0.00	0	0	0	0
6077	Data Processing	851.57	0	1,500	0	0
6078	Education and Training	0.00	0	0	0	0
	<i>Expenditure Total:</i>	148,847.50	153,064	171,089	157,708	161,961

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 419

PROGRAM DEVELOPMENT & MGT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4353	Emergency Services District	18,800.00	13,202	0	12,000	12,000
4380	Financing Proceeds	1,259.58	0	0	0	0
4427	Jury Fees	0.00	0	0	0	0
4958	Indirect Cost	7,419.09	8,382	0	0	0
4959	Indir.CostReimb-La Feria CEDAP	0.00	0	0	0	0
	Revenue Total:	<u>27,478.67</u>	<u>21,584</u>	<u>0</u>	<u>12,000</u>	<u>12,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	64,374.24	65,906	69,201	65,906	66,906
6003	Salaries-Employees	154,411.32	154,867	165,550	158,667	161,667
6005	Extra Help	0.00	20,000	20,000	20,000	20,000
6006	FICA	16,703.36	18,633	19,489	18,710	19,016
6007	Group Health	22,000.10	23,000	24,000	25,000	25,000
6008	Retirement	19,723.07	19,742	22,161	22,165	22,560
6009	Auto Allowance	0.00	0	3,300	0	0
6011	Workers Compensation	1,686.88	2,143	1,911	1,834	1,864
6012	Unemployment Insurance	1,331.72	1,705	1,784	1,957	1,989
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,380.29	6,000	4,000	3,000	3,000
6027	Clothing	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	1,917	150	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	9,735.42	9,470	9,470	9,800	9,800
6049	Postage	586.63	700	1,500	700	700
6050	Travel	0.00	0	0	0	0
6054	Advertising	4,086.22	7,400	6,500	4,000	4,000
6055	Printing and Binding	0.00	0	0	0	0
6059	Bonds	87.00	110	110	110	110
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	3,290.40	3,500	0	3,300	3,300
6073	Dues and Memberships	448.00	500	500	500	500
6077	Data Processing	4,278.37	0	0	0	0
6078	Education and Training	349.00	1,500	1,500	1,500	1,500
6079	Legal Books, Publications	0.00	0	0	0	0
	Expenditure Total:	<u>308,432.02</u>	<u>338,053</u>	<u>352,086</u>	<u>338,109</u>	<u>342,872</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 420

VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4464	Labor Charges	48,267.48	41,826	0	31,500	31,500
4601	Vending Machine Commissions	0.00	0	0	0	0
	<i>Revenue Total:</i>	48,267.48	41,826	0	31,500	31,500
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	46,234.09	46,734	46,734	46,679	47,679
6003	Salaries-Employees	142,504.84	140,496	142,896	144,196	150,196
6004	Overtime	0.00	0	0	0	0
6006	FICA	14,217.99	14,606	14,606	14,602	15,137
6007	Group Health	29,545.42	31,689	31,689	34,445	34,445
6008	Retirement	17,004.62	16,859	16,859	18,839	19,530
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,907.75	2,000	2,000	2,000	2,000
6011	Workers Compensation	3,479.83	4,010	4,010	3,404	3,526
6012	Unemployment Insurance	1,121.76	1,337	1,337	1,527	1,583
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,289.98	2,375	3,000	2,375	2,375
6016	Gasoline	2,623.04	2,600	3,000	4,600	4,600
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	5,073.17	7,500	8,000	7,500	7,500
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	0.00	60	60	60	60
6030	Vehicle Repairs	3,387.66	3,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,217.64	1,120	1,120	1,120	3,170
6048	Communications	554.89	1,600	1,600	1,600	1,600
6049	Postage	41.99	0	200	200	200
6050	Travel	0.00	0	100	0	0
6056	Property Insurance	837.02	625	625	625	625
6057	Vehicle Insurance	596.62	1,600	1,600	1,600	1,600
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	6,912.26	8,000	8,000	8,000	8,000
6061	Natural Gas	0.00	0	0	0	0
6063	Sewage and Garbage	2,961.52	3,000	3,000	3,000	3,000
6064	Building Maintenance	1,497.61	900	900	1,500	1,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,321.34	5,300	4,700	4,500	4,500
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	0.00	90	100	0	0
6077	Data Processing	0.00	310	310	0	0
6078	Education and Training	0.00	0	250	250	250

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 420

VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6195	Safety Supplies	0.47	0	150	150	150
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>285,331.51</u>	<u>295,811</u>	<u>299,846</u>	<u>305,772</u>	<u>316,226</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 491

VOTER REGISTRATION / ELEC

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4447	Copy Receipts	3,194.14	1,951	0	200	200
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>3,194.14</u>	<u>1,951</u>	<u>0</u>	<u>200</u>	<u>200</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	62,554.09	63,054	63,054	63,054	64,054
6003	Salaries-Employees	164,575.43	193,690	223,452	193,687	200,687
6004	Overtime	1,079.72	5,000	9,000	5,000	8,000
6005	Extra Help	153,303.53	95,000	100,000	95,000	95,000
6006	FICA	27,649.34	27,594	29,871	27,594	28,206
6007	Group Health	30,048.21	36,800	41,600	40,000	40,000
6008	Retirement	20,505.58	22,671	26,151	24,992	26,920
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	2,821.21	3,166	3,166	2,698	2,758
6012	Unemployment Insurance	2,199.88	2,518	2,726	2,878	2,942
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	76,901.87	73,900	80,000	80,000	80,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	5,082.16	4,700	4,700	5,000	5,000
6017	Butane	0.00	0	0	0	0
6025	Food-Human	111.60	0	300	300	300
6026	Household Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	698.25	1,500	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	-9,000.20	5,140	8,250	8,250	8,250
6047	Mobile Phones	22,639.89	27,272	27,272	28,000	29,230
6048	Communications	2,114.15	1,900	1,900	2,200	2,200
6049	Postage	46,125.88	21,000	55,000	50,000	50,000
6050	Travel	0.00	0	3,500	0	0
6054	Advertising	16,104.36	8,600	19,000	19,000	19,000
6055	Printing and Binding	-14,943.88	0	0	0	0
6057	Vehicle Insurance	709.77	750	750	750	750
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	70.00	150	150	150	150
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	966.06	128,466	133,558	133,558	133,558
6068	Real Estate Rental	0.00	60	600	550	550
6069	Equipment Rental	2,437.65	2,268	2,500	2,500	2,500
6073	Dues and Memberships	492.00	0	550	500	500
6076	Laundry and Linen	0.00	0	0	0	0
6077	Data Processing	7,967.44	14,750	65,500	65,500	65,500

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 491

VOTER REGISTRATION / ELEC

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6078	Education and Training	1,080.00	2,458	1,500	1,500	1,500
6079	Legal Books, Publications	0.00	50	50	50	50
6082	Contractual Expense	0.00	0	500	500	500
6195	Safety Supplies	0.00	0	100	0	0
	<i>Expenditure Total:</i>	<u>600,349.91</u>	<u>742,457</u>	<u>905,700</u>	<u>854,211</u>	<u>869,105</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 495

COUNTY AUDITOR

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4461	Audit Fees	25,245.00	26,435	0	12,622	12,622
4600	Interest Income	0.00	0	0	0	0
4958	Indirect Cost	9,990.08	12,050	0	11,604	11,604
4959	Indir.CostReimb-La Feria CEDAP	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>35,235.08</u>	<u>38,485</u>	<u>0</u>	<u>24,226</u>	<u>24,226</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	95,653.21	96,160	96,160	96,160	97,160
6002	Salaries-Assistants/Deputies	683,899.97	753,530	753,530	753,530	854,357
6003	Salaries-Employees	13.83	0	0	0	0
6004	Overtime	3,060.44	3,000	3,000	3,000	3,000
6005	Extra Help	946.02	0	0	0	0
6006	FICA	57,345.08	65,231	65,231	65,231	72,989
6007	Group Health	78,151.58	86,834	86,834	94,385	103,958
6008	Retirement	70,653.79	75,293	80,494	84,161	94,170
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	6,009.32	7,504	6,395	6,395	7,156
6012	Unemployment Insurance	4,739.57	5,969	5,969	6,822	7,633
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	12,634.26	13,000	13,000	13,300	13,300
6016	Gasoline	1,201.06	1,000	1,000	1,000	1,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	398.55	500	500	500	500
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	515.88	520	520	520	520
6048	Communications	21,756.92	22,000	22,000	22,000	22,000
6049	Postage	1,917.39	2,500	2,500	2,500	2,500
6050	Travel	0.00	0	0	0	0
6054	Advertising	7,418.58	9,300	9,300	9,300	9,300
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	384.34	425	425	425	425
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	92.50	100	100	100	100
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	58,847.59	62,300	60,000	60,000	60,000
6069	Equipment Rental	3,120.17	2,603	2,603	2,603	2,603
6073	Dues and Memberships	2,275.00	2,500	2,500	2,500	2,500
6077	Data Processing	10,137.40	3,700	8,500	8,000	8,000
6078	Education and Training	1,389.00	5,050	2,250	2,250	2,250
6079	Legal Books, Publications	318.00	0	0	0	0
6082	Contractual Expense	159.82	228	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 495

COUNTY AUDITOR

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,123,039.27</u>	<u>1,219,247</u>	<u>1,222,811</u>	<u>1,234,682</u>	<u>1,365,421</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 4951

PURCHASING

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	107,175.85	111,075	71,900	71,900	72,900
6003	Salaries-Employees	124,227.40	141,065	183,040	183,040	189,040
6006	FICA	17,251.51	19,503	19,273	19,503	20,038
6007	Group Health	28,244.53	32,200	30,800	35,000	35,000
6008	Retirement	20,856.08	22,511	22,246	25,163	25,853
6011	Workers Compensation	1,758.47	2,243	1,758	1,912	1,965
6012	Unemployment Insurance	1,389.68	1,785	1,512	2,040	2,096
6014	Office Supplies	2,958.40	3,869	2,977	2,977	2,977
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	8,115.24	7,110	8,115	8,200	8,200
6049	Postage	305.95	650	306	650	650
6050	Travel	0.00	0	0	0	0
6054	Advertising	14,473.96	12,000	14,474	14,474	14,474
6067	Equipment Maintenance	157.23	0	0	0	0
6069	Equipment Rental	2,103.31	2,295	2,580	2,295	2,295
6073	Dues and Memberships	310.00	310	310	310	310
6077	Data Processing	0.00	1,441	0	0	0
6078	Education and Training	775.00	1,075	775	775	775
	<i>Expenditure Total:</i>	<u>331,062.61</u>	<u>360,092</u>	<u>361,026</u>	<u>369,199</u>	<u>377,533</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 496

MOTOR VEHICLE INSPECTION

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4204	Inspections	152,880.00	139,280	0	116,220	116,220
4600	Interest Income	8,760.00	0	0	0	0
	<i>Revenue Total:</i>	<u>161,640.00</u>	<u>139,280</u>	<u>0</u>	<u>116,220</u>	<u>116,220</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	25,952.65	32,500	32,500	32,500	33,500
6006	FICA	1,972.05	2,486	2,486	2,486	2,563
6007	Group Health	3,836.15	4,600	4,800	4,600	5,000
6008	Retirement	2,335.85	2,870	3,800	2,870	3,306
6011	Workers Compensation	1,122.60	783	244	783	1,229
6012	Unemployment Insurance	158.55	228	228	228	268
6016	Gasoline	8,189.01	8,400	8,400	8,400	8,400
6030	Vehicle Repairs	458.85	500	500	500	500
6047	Mobile Phones	642.71	1,000	2,000	1,000	1,000
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	1,351.89	1,351	1,351	1,351	1,351
6058	Liability Other Insurance	8.63	9	9	9	9
6073	Dues and Memberships	0.00	0	0	0	0
6195	Safety Supplies	0.00	500	500	500	500
	<i>Expenditure Total:</i>	<u>46,028.94</u>	<u>55,227</u>	<u>56,818</u>	<u>55,227</u>	<u>57,626</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 497

COUNTY TREASURER

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	100.00	50	0	0	0
	<i>Revenue Total:</i>	100.00	50	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	59,221.39	59,721	59,721	59,721	60,721
6002	Salaries-Assistants/Deputies	42,231.60	42,730	44,730	42,730	43,730
6003	Salaries-Employees	50,486.62	53,723	57,723	53,723	55,723
6004	Overtime	0.00	0	0	0	0
6006	FICA	11,110.88	11,947	11,947	11,947	12,253
6007	Group Health	16,613.46	18,400	18,400	20,000	20,000
6008	Retirement	13,697.07	13,790	13,790	15,414	13,379
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,165.94	1,374	1,374	1,171	1,201
6012	Unemployment Insurance	562.58	675	675	772	796
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,167.03	3,090	4,000	3,500	3,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	4,096.63	3,615	3,615	4,100	4,100
6049	Postage	10,719.52	8,000	8,000	8,000	8,000
6050	Travel	0.00	0	5,000	0	0
6059	Bonds	0.00	700	696	1,500	1,500
6067	Equipment Maintenance	0.00	0	400	400	400
6069	Equipment Rental	2,792.30	2,406	2,406	2,406	2,406
6073	Dues and Memberships	395.00	275	450	450	450
6077	Data Processing	0.00	1,060	669	0	0
6078	Education and Training	505.00	875	900	900	900
6079	Legal Books, Publications	0.00	0	300	0	0
6082	Contractual Expense	3,652.42	3,754	3,754	3,754	3,754
6096	Equipment	1,754.52	0	0	0	0
	<i>Expenditure Total:</i>	223,131.96	227,095	239,510	231,448	233,773

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 499

TAX ASSESSOR-COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4140	Redemption of Property	2,598.89	38,145	0	38,145	38,145
4148	VIT-Int Transf/Capital Purchas	0.00	0	0	0	0
4150	Vehicle Inventory Tax Surplus	0.00	21,000	0	0	0
4154	Beer, Wine, Liquor Commissions	9,626.50	11,142	0	7,800	7,800
4201	Beer Licenses (net)	55,020.25	25,000	0	29,593	29,593
4202	Liquor Licenses (net)	13,551.75	21,000	0	26,250	26,250
4209	Gaming licenses	207,113.25	125,000	0	0	0
4340	Tax Commissions-AdValorem	1,715,683.54	1,958,139	0	2,083,068	2,083,068
4344	Automobile Registration Fees	0.00	0	0	0	0
4369	Rental TxDot lease	0.00	1,800	0	0	0
4403	Certificates of Title	345,255.00	335,388	0	344,533	344,533
4404	Tax Certificates	6,537.40	3,940	0	6,484	6,484
4430	Fee Revenue	0.00	0	0	0	0
4450	Tax Assessor/Collector-Auto	640,237.03	648,000	0	648,000	648,000
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4600	Interest Income	20,848.54	16,150	0	16,150	16,150
4601	Vending Machine Commissions	0.00	0	0	0	0
4602	Miscellaneous	127,124.05	14,100	0	11,662	11,662
4609	TWX Reimbursement	6,626.00	5,904	0	6,795	6,795
4640	Sale of Surplus	0.00	0	0	0	0
4705	Long/Short	4,625.66	2,500	0	2,500	2,500
Revenue Total:		<u>3,154,847.86</u>	<u>3,227,208</u>	<u>0</u>	<u>3,220,980</u>	<u>3,220,980</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	84,728.70	85,230	85,230	85,230	86,230
6002	Salaries-Assistants/Deputies	139,476.34	140,852	148,532	151,321	153,632
6003	Salaries-Employees	1,484,512.44	1,615,214	1,633,492	1,633,492	1,696,492
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	25,305.20	25,000	25,000	25,000	25,000
6006	FICA	128,567.30	144,048	142,845	145,051	150,177
6007	Group Health	272,487.14	306,498	321,600	333,150	333,150
6008	Retirement	153,757.74	163,863	163,863	184,505	191,118
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	14,370.57	19,217	16,261	16,464	17,025
6012	Unemployment Insurance	9,914.08	12,569	13,071	14,473	15,001
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	61,942.34	68,320	74,729	74,729	74,729
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	10,372.60	12,000	12,000	12,000	12,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	2,858.67	3,000	3,000	3,000	3,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 499

TAX ASSESSOR-COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	3,500.64	3,900	3,900	3,900	3,900
6048	Communications	51,021.85	59,400	48,900	51,100	51,100
6049	Postage	89,752.25	80,700	80,700	80,700	80,700
6050	Travel	0.00	0	0	0	0
6054	Advertising	20,921.59	21,000	21,000	21,000	21,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	1,321.57	1,300	1,300	1,300	1,300
6058	Liability Other Insurance	25.90	3,687	3,687	3,687	3,687
6059	Bonds	71.00	3,550	701	701	701
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	6,216.40	19,141	19,141	19,141	19,141
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	33,910.06	34,810	34,750	34,750	34,750
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	1,080.00	1,763	1,763	1,763	1,763
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	41,958.23	33,500	40,500	40,500	40,500
6078	Education and Training	2,746.00	3,046	3,046	3,046	3,046
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	28,846.08	27,721	27,721	29,480	29,480
6087	Miscellaneous	170.00	0	0	0	0
6091	Building Improvements	0.00	0	0	0	0
	Expenditure Total:	<u>2,669,834.69</u>	<u>2,889,329</u>	<u>2,926,732</u>	<u>2,969,483</u>	<u>3,048,622</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 4991

TAX OFFICE - VIT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4150	Vehicle Inventory Tax Surplus	119,011.01	148,974	0	0	0
	<i>Revenue Total:</i>	119,011.01	148,974	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	7,007.09	7,000	0	0	0
6003	Salaries-Employees	8,497.64	40,992	0	0	0
6005	Extra Help	33,374.84	20,000	0	0	0
6006	FICA	3,703.35	3,671	0	0	0
6007	Group Health	1,530.43	4,800	0	0	0
6008	Retirement	1,398.43	4,238	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	570.92	577	0	0	0
6012	Unemployment Insurance	292.87	336	0	0	0
6014	Office Supplies	286.47	2,000	0	0	0
6016	Gasoline	0.00	9,000	0	0	0
6027	Clothing	0.00	500	0	0	0
6028	Camera and Police Supplies	0.00	1,000	0	0	0
6046	Medical and Dental	0.00	1,000	0	0	0
6047	Mobile Phones	294.72	200	0	0	0
6048	Communications	0.00	500	0	0	0
6049	Postage	0.00	7,500	0	0	0
6050	Travel	629.77	3,000	0	0	0
6054	Advertising	0.00	0	0	0	0
6056	Property Insurance	0.00	1,200	0	0	0
6067	Equipment Maintenance	0.00	1,600	0	0	0
6068	Real Estate Rental	0.00	600	0	0	0
6073	Dues and Memberships	0.00	500	0	0	0
6077	Data Processing	0.00	5,500	0	0	0
6078	Education and Training	50.00	2,000	0	0	0
6079	Legal Books, Publications	391.50	500	0	0	0
6092	Road Improvements	0.00	0	0	0	0
6096	Equipment	0.00	30,760	0	0	0
	<i>Expenditure Total:</i>	58,028.03	148,974	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 651

HISTORICAL COMMITTEE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	175.16	600	600	600	600
6028	Camera and Police Supplies	0.00	0	0	0	0
6049	Postage	18.00	100	100	100	100
6050	Travel	0.00	0	0	0	0
6068	Real Estate Rental	0.00	1,200	1,200	1,200	1,200
6073	Dues and Memberships	100.00	100	100	100	100
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	350.48	700	700	700	700
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>643.64</u>	<u>2,700</u>	<u>2,700</u>	<u>2,700</u>	<u>2,700</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 665

FARM & HOME DEMONSTATION

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	75,304.00	77,304	77,304	77,304	100,200
6003	Salaries-Employees	57,415.80	75,832	75,832	75,832	59,936
6005	Extra Help	0.00	0	0	0	0
6006	FICA	7,085.05	11,715	11,715	11,715	12,250
6007	Group Health	26,400.12	32,200	32,200	35,000	35,000
6008	Retirement	5,358.80	6,696	6,696	5,718	5,916
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,008.27	1,348	1,348	1,149	1,201
6012	Unemployment Insurance	571.65	1,072	1,072	1,225	1,281
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,441.82	5,067	3,983	3,867	3,867
6016	Gasoline	5,898.21	5,700	5,700	5,700	5,700
6018	Diesel Fuel	4,957.42	5,600	5,600	5,600	5,600
6019	Lubricants	0.00	0	0	0	0
6029	Demonstration	2,089.14	1,303	3,300	3,300	3,300
6030	Vehicle Repairs	2,047.29	3,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6048	Communications	10,185.25	13,000	13,000	11,000	11,000
6049	Postage	535.60	400	700	700	700
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	893.81	1,400	1,400	1,400	1,400
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	71	0	0	0
6069	Equipment Rental	1,741.63	1,900	1,900	1,900	1,900
6073	Dues and Memberships	700.00	700	714	700	700
6077	Data Processing	270.10	696	320	320	320
6078	Education and Training	1,033.00	1,630	1,050	1,000	1,000
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	207,936.96	246,634	246,834	246,430	254,271

CAMERON COUNTY, TEXAS

GENERAL FUND

General Government Building Maintenance & Operations

100-5011 M&O Madison St. A
100-5012 M&O Madison St. B
100-502 M&O Cameron Park Law Enforcement Substation
100-503 M&O Los Fresnos Building
100-504 M&O Rio Hondo Annex
100-505 M&O Port Isabel Annex
100-507 M&O Health Clinic
100-508 M&O Father O'Brien Clinic
100-510 M&O Dancy Building (Old Courthouse)
100-5111 M&O Santa Rosa Technology
100-513 M&O Harlingen Building
100-514 M&O Courthouse
100-515 M&O San Benito Annex
100-516 M&O Records Warehouse
100-517 M&O Harlingen Health Building
100-522 M&O La Feria Building
100-524 M&O Aroyo City Building
100-666 Tick Eradication

APPROVED 2013-2014 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 5011

M&O MADISON ST. A

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	0	0	2,600	2,600
6056	Property Insurance	0.00	0	0	1,025	1,025
6060	Electricity	0.00	0	0	11,000	11,000
6062	Water	0.00	0	0	1,000	1,000
6063	Sewage and Garbage	0.00	0	0	1,000	1,000
6064	Building Maintenance	0.00	0	0	1,000	1,000
6067	Equipment Maintenance	0.00	0	0	1,000	1,000
6082	Contractual Expense	0.00	0	0	600	600
	<i>Expenditure Total:</i>	0.00	0	0	19,225	19,225

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 5012

M&O MADISON ST. B

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	0	0	2,600	2,600
6056	Property Insurance	0.00	0	0	1,025	1,025
6060	Electricity	0.00	0	0	11,000	11,000
6062	Water	0.00	0	0	1,000	1,000
6063	Sewage and Garbage	0.00	0	0	1,000	1,000
6064	Building Maintenance	0.00	0	0	1,000	1,000
6067	Equipment Maintenance	0.00	0	0	1,000	1,000
6082	Contractual Expense	0.00	0	0	600	600
	<i>Expenditure Total:</i>	0.00	0	0	19,225	19,225

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 502

M&O CAMERON PARK LAW ENFO

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	199.57	200	200	200	200
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	1,101.34	650	650	650	650
6060	Electricity	0.00	0	0	0	0
6062	Water	420.16	500	500	500	500
6063	Sewage and Garbage	560.83	500	500	500	500
6064	Building Maintenance	572.01	1,000	2,500	3,500	3,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,182.73	2,500	4,000	2,500	2,500
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	204.14	400	750	750	750
6091	Building Improvements	0.00	0	2,000	0	0
6195	Safety Supplies	49.98	50	150	50	50
	<i>Expenditure Total:</i>	<u>5,290.76</u>	<u>5,800</u>	<u>11,250</u>	<u>8,650</u>	<u>8,650</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 503

M&O LOS FRESNOS BUILDING

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	23,000	0	0
6005	Extra Help	7,578.90	11,418	11,418	11,418	11,793
6006	FICA	579.81	873	0	873	902
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	138.88	300	400	300	300
6011	Workers Compensation	430.29	657	0	556	574
6012	Unemployment Insurance	45.45	80	0	91	94
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,447.73	2,500	5,000	3,000	3,000
6021	Agriculture	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	2,500	2,500	2,500
6048	Communications	0.00	0	0	24,000	24,000
6056	Property Insurance	768.71	850	0	15,000	15,000
6060	Electricity	7,965.95	7,800	0	50,000	50,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	304.88	300	0	3,500	3,500
6063	Sewage and Garbage	1,088.58	1,100	0	2,500	2,500
6064	Building Maintenance	823.08	1,500	3,000	2,000	2,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	973.88	500	3,000	2,000	2,000
6069	Equipment Rental	0.00	0	1,200	0	0
6082	Contractual Expense	2,776.74	2,804	3,000	1,200	1,200
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	49.98	50	250	50	50
	<i>Expenditure Total:</i>	<u>25,972.86</u>	<u>30,732</u>	<u>52,768</u>	<u>118,988</u>	<u>119,413</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 504

M&O RIO HONDO ANNEX

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4172	Settlements	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	7,220.00	8,320	8,320	8,320	8,657
6006	FICA	552.39	636	636	636	662
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	410.50	478	478	405	442
6012	Unemployment Insurance	43.32	58	58	67	69
6014	Office Supplies	2,572.61	2,600	3,000	2,600	2,600
6022	Drugs Medicine	0.00	0	0	0	0
6056	Property Insurance	941.19	1,025	1,025	1,025	1,025
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	10,549.11	11,000	11,000	11,000	11,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	386.64	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	741.57	1,000	1,000	1,000	1,000
6064	Building Maintenance	997.82	1,000	2,000	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	963.31	1,000	35,000	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	0.00	700	750	276	276
6195	Safety Supplies	0.00	0	150	0	0
	<i>Expenditure Total:</i>	25,378.46	28,817	64,417	28,329	28,731

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 505

M&O PORT ISABEL ANNEX

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	300.00	300	2,000	1,000	1,000
6023	Cleaning Supplies	0.00	0	0	0	0
6048	Communications	28,833.05	14,000	14,000	27,000	27,000
6056	Property Insurance	7,582.99	15,300	15,300	15,300	15,300
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	13,888.15	16,000	16,000	16,000	16,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	2,798.11	3,500	3,500	3,500	3,500
6063	Sewage and Garbage	2,200.85	2,500	2,500	2,500	2,500
6064	Building Maintenance	999.79	2,000	3,000	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	913.00	4,000	5,000	5,000	5,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	1,826.79	1,140	2,500	2,000	2,000
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	49.98	50	200	50	50
	<i>Expenditure Total:</i>	59,392.71	58,790	64,000	73,350	73,350

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 507

M&O BROWNSVILLE HEALTH CL

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	19,370.19	19,778	19,778	19,778	20,778
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,481.79	1,513	1,513	1,513	1,590
6007	Group Health	4,400.02	4,600	4,600	5,000	5,000
6008	Retirement	1,745.32	1,746	1,746	1,952	2,051
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	304.10	300	750	300	300
6011	Workers Compensation	1,086.95	1,137	1,137	963	1,012
6012	Unemployment Insurance	114.57	138	138	158	166
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	6,299.21	5,800	10,000	6,800	6,800
6015	Maps, Plans	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	1,700	0	0	0
6056	Property Insurance	7,502.55	6,400	6,400	6,400	6,400
6060	Electricity	34,324.51	38,000	38,000	38,000	38,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,251.71	1,785	1,785	1,785	1,785
6063	Sewage and Garbage	3,768.63	4,800	4,800	4,800	4,800
6064	Building Maintenance	3,986.11	4,000	6,000	4,000	4,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,997.30	3,000	8,000	4,000	4,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	722.08	800	3,500	3,500	3,500
6095	Other Structures	0.00	0	0	0	0
6195	Safety Supplies	239.13	250	500	250	250
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>89,594.17</u>	<u>95,747</u>	<u>108,647</u>	<u>99,199</u>	<u>100,432</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 508

M&O FATHER O'BRIEN HLTH C

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	20,942.99	20,842	20,842	20,842	21,842
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,577.19	1,594	1,594	1,594	1,671
6007	Group Health	4,400.02	4,600	4,600	5,000	5,000
6008	Retirement	1,886.04	1,840	1,840	2,057	2,156
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,155.56	1,198	1,198	1,015	1,064
6012	Unemployment Insurance	121.96	146	146	146	166
6014	Office Supplies	1,247.37	1,250	3,000	2,000	2,000
6022	Drugs Medicine	0.00	0	0	0	0
6056	Property Insurance	3,522.80	3,800	3,800	3,800	3,800
6060	Electricity	12,113.01	17,100	17,100	17,100	17,100
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,161.84	1,200	1,200	1,200	1,200
6063	Sewage and Garbage	2,398.58	2,100	2,100	2,400	2,400
6064	Building Maintenance	1,434.81	1,500	3,000	2,000	2,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,494.05	1,500	5,000	5,000	5,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	280.00	485	850	300	300
6087	Miscellaneous	0.00	0	0	0	0
6091	Building Improvements	0.00	0	60,000	0	0
6195	Safety Supplies	40.95	50	250	50	50
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	53,777.17	59,205	126,520	64,504	65,749

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 510

M&O DANCY BUILDING

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	56,511.57	59,322	59,322	59,322	62,322
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,318.22	4,538	4,538	4,538	4,768
6007	Group Health	12,658.41	13,800	13,800	15,000	15,000
6008	Retirement	5,090.61	5,238	5,328	5,855	6,151
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	3,195.93	3,411	3,411	2,889	3,035
6012	Unemployment Insurance	337.42	415	415	475	499
6014	Office Supplies	4,250.00	4,250	8,000	4,250	4,250
6016	Gasoline	0.00	0	0	0	0
6018	Diesel Fuel	2,101.48	3,000	2,000	2,000	2,000
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	62,388.48	62,000	62,000	62,000	62,000
6060	Electricity	93,397.63	100,000	100,000	110,000	110,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	9,673.81	7,900	7,900	10,000	10,000
6063	Sewage and Garbage	4,029.45	3,500	3,500	3,500	3,500
6064	Building Maintenance	18,383.35	25,000	40,000	25,000	25,000
6067	Equipment Maintenance	31,653.74	59,000	85,000	60,000	60,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	274.92	0	3,000	0	0
6082	Contractual Expense	817.50	1,797	20,000	720	720
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	309,082.52	353,171	418,214	365,549	369,245

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 5111

M&O SANTA ROSA TECHNOLOGY

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	5,832.00	9,620	9,620	9,620	10,120
6006	FICA	446.16	640	640	640	774
6011	Workers Compensation	335.34	523	523	523	493
6012	Unemployment Insurance	34.98	72	72	72	81
6014	Office Supplies	4,499.87	5,500	5,500	5,500	5,500
6030	Vehicle Repairs	0.00	0	0	0	0
6048	Communications	817.43	0	0	820	820
6056	Property Insurance	3,259.15	5,700	5,700	5,700	5,700
6060	Electricity	6,726.35	10,000	10,000	5,000	5,000
6061	Natural Gas	0.00	1,000	1,000	0	0
6062	Water	300.44	2,000	2,000	1,000	1,000
6063	Sewage and Garbage	869.36	2,000	2,000	1,000	1,000
6064	Building Maintenance	2,962.29	3,000	7,500	3,000	3,000
6067	Equipment Maintenance	2,659.53	4,500	8,500	3,000	3,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	518.00	3,000	3,000	1,000	1,000
6091	Building Improvements	0.00	0	0	0	0
6195	Safety Supplies	0.00	100	250	100	100
6196	Safety Equipment	0.00	200	500	200	200
	<i>Expenditure Total:</i>	<u>29,260.90</u>	<u>47,855</u>	<u>56,805</u>	<u>37,175</u>	<u>37,788</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 513

M&O HARLINGEN BUILDING

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	19,877.29	20,070	20,070	20,070	21,070
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,520.59	1,535	1,535	1,535	1,612
6007	Group Health	4,400.02	4,600	4,600	5,000	5,000
6008	Retirement	1,790.62	1,772	1,722	1,981	2,080
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	333.08	400	650	400	400
6011	Workers Compensation	1,111.64	1,154	1,154	977	1,026
6012	Unemployment Insurance	117.28	140	140	161	169
6014	Office Supplies	2,084.01	2,100	5,000	3,100	3,100
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	15,028.18	16,200	16,200	16,200	16,200
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	38,690.13	50,000	50,000	50,000	50,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	912.14	1,100	1,100	2,800	2,800
6063	Sewage and Garbage	2,189.79	2,500	2,500	2,500	2,500
6064	Building Maintenance	908.40	2,300	5,000	2,800	2,800
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	69.50	1,500	8,000	2,000	2,000
6069	Equipment Rental	823.60	1,000	3,500	0	0
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	592.50	845	1,500	1,500	1,500
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	50.00	50	600	50	50
	<i>Expenditure Total:</i>	<u>90,498.77</u>	<u>107,266</u>	<u>123,271</u>	<u>111,074</u>	<u>112,307</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 514

M&O COURTHOUSE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4172	Settlements	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	50,772.48	52,150	52,150	52,150	53,150
6003	Salaries-Employees	532,926.98	542,098	549,098	549,098	571,098
6004	Overtime	23.63	0	0	0	0
6005	Extra Help	17,959.50	0	0	0	0
6006	FICA	44,793.21	45,995	45,995	45,995	47,755
6007	Group Health	94,394.40	105,800	105,800	115,000	115,000
6008	Retirement	52,281.96	53,090	53,090	59,343	61,613
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	5,903.49	7,500	9,500	7,500	7,500
6011	Workers Compensation	28,158.01	29,670	29,670	25,139	26,150
6012	Unemployment Insurance	3,554.00	4,209	4,209	4,810	4,994
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	12,178.30	19,250	35,000	19,250	19,250
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	32,161.83	32,000	32,000	32,000	32,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	3,874.85	5,000	4,000	4,000	4,000
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	0.00	150	150	150	150
6030	Vehicle Repairs	3,938.25	10,000	25,000	14,000	14,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	1,710.75	0	6,500	0	0
6046	Medical and Dental	0.00	0	1,500	1,500	1,500
6047	Mobile Phones	9,723.42	11,331	9,831	9,831	14,340
6048	Communications	7,307.28	9,000	9,000	8,000	8,000
6049	Postage	6.85	200	200	200	200
6050	Travel	0.00	0	2,500	0	0
6056	Property Insurance	123,890.17	130,200	130,200	130,200	130,200
6057	Vehicle Insurance	4,565.00	5,374	5,374	5,374	5,374
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	347,781.23	329,700	329,700	329,700	329,700
6061	Natural Gas	0.00	0	0	0	0
6062	Water	50,219.79	46,000	46,000	46,000	46,000
6063	Sewage and Garbage	94,468.70	88,000	90,000	90,000	90,000
6064	Building Maintenance	61,294.07	65,500	85,000	55,000	55,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	85,076.63	102,000	150,000	110,000	110,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 514

M&O COURTHOUSE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,728.03	4,500	5,000	3,000	3,000
6070	INDIRECT COST	0.00	0	0	0	0
6078	Education and Training	260.95	300	2,000	300	300
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	3,477.34	4,065	10,000	6,500	6,500
6083	Vacancy Savings	0.00	0	0	0	0
6195	Safety Supplies	1,482.34	0	3,000	1,500	1,500
6196	Safety Equipment	0.00	0	2,000	0	0
	<i>Expenditure Total:</i>	<u>1,676,913.44</u>	<u>1,703,082</u>	<u>1,833,467</u>	<u>1,725,540</u>	<u>1,758,274</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 515

M&O SAN BENITO ANNEX

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	41,552.38	42,179	42,179	42,179	44,179
6004	Overtime	0.00	0	0	0	0
6006	FICA	2,963.23	3,227	3,227	3,227	3,380
6007	Group Health	8,800.04	9,200	9,200	10,000	10,000
6008	Retirement	3,743.30	3,724	3,724	4,163	4,360
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	677.32	1,400	2,000	1,400	1,400
6011	Workers Compensation	2,338.94	2,425	2,425	2,054	2,152
6012	Unemployment Insurance	246.78	295	295	337	353
6014	Office Supplies	10,900.00	11,900	20,000	11,900	11,900
6016	Gasoline	0.00	0	0	0	0
6048	Communications	1,623.51	1,200	1,200	1,700	1,700
6056	Property Insurance	62,897.42	67,600	67,600	67,600	67,600
6060	Electricity	108,700.48	125,000	125,000	120,000	120,000
6062	Water	10,233.41	8,900	8,900	8,900	8,900
6063	Sewage and Garbage	19,408.89	18,500	18,500	20,000	20,000
6064	Building Maintenance	18,128.38	13,000	25,000	15,000	15,000
6067	Equipment Maintenance	9,284.77	19,000	50,000	25,000	25,000
6069	Equipment Rental	2,725.25	0	3,000	0	0
6082	Contractual Expense	1,485.00	2,200	6,000	2,400	2,400
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	305,709.10	329,750	388,250	335,860	338,324

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 516

M&O RECORDS WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	499.98	500	2,500	1,000	1,000
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	5,554.19	3,800	3,800	3,800	3,800
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	13,221.94	17,000	17,000	17,000	17,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	708.30	900	900	900	900
6063	Sewage and Garbage	1,589.96	2,000	2,000	2,000	2,000
6064	Building Maintenance	3,110.43	4,000	10,000	4,000	4,000
6066	Other Structures	0.00	0	0	0	0
6067	Equipment Maintenance	2,735.34	3,000	20,000	3,000	3,000
6069	Equipment Rental	0.00	0	3,000	0	0
6082	Contractual Expense	319.98	570	1,000	325	325
6091	Building Improvements	0.00	0	0	0	0
6195	Safety Supplies	100.00	100	500	100	100
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>27,840.12</u>	<u>31,870</u>	<u>60,700</u>	<u>32,125</u>	<u>32,125</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 517

M&O HARLINGEN HEALTH BLDG

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	21,243.38	21,502	21,502	21,502	22,502
6006	FICA	1,545.97	1,645	1,645	1,645	1,721
6007	Group Health	4,400.02	4,600	4,600	5,000	5,000
6008	Retirement	1,913.55	1,899	1,899	2,122	2,221
6010	Uniforms	285.87	300	500	300	300
6011	Workers Compensation	1,193.03	1,236	1,236	1,047	1,096
6012	Unemployment Insurance	125.86	151	151	172	180
6014	Office Supplies	999.00	1,000	3,000	1,500	1,500
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	5,020.84	3,000	3,000	3,000	3,000
6060	Electricity	17,091.38	19,500	19,500	19,500	19,500
6061	Natural Gas	0.00	0	0	0	0
6062	Water	315.99	400	400	400	400
6063	Sewage and Garbage	1,985.49	2,100	2,100	2,100	2,100
6064	Building Maintenance	1,971.75	2,000	3,500	3,000	3,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,761.98	3,000	5,000	4,000	4,000
6068	Real Estate Rental	1.00	1	0	1	1
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	447.50	750	750	750	750
6191	ADA Improvements	0.00	0	0	0	0
6195	Safety Supplies	21.08	50	200	50	50
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>61,323.69</u>	<u>63,134</u>	<u>68,983</u>	<u>66,089</u>	<u>67,321</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 522

M & O LA FERIA BUILDING

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	24,554.67	24,672	24,672	24,672	25,672
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,878.39	1,887	1,887	1,887	1,964
6007	Group Health	4,400.02	4,600	4,600	5,000	5,000
6008	Retirement	2,212.05	2,179	2,179	2,435	2,534
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,373.06	1,419	1,419	1,202	1,250
6012	Unemployment Insurance	144.84	173	173	197	205
6014	Office Supplies	1,250.00	1,250	3,500	1,500	1,500
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	2,624.44	2,900	2,900	2,900	2,900
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	12,765.92	12,000	12,000	12,000	12,000
6062	Water	1,119.93	1,800	1,800	1,800	1,800
6063	Sewage and Garbage	2,036.59	1,900	1,900	1,900	1,900
6064	Building Maintenance	2,480.51	2,500	5,000	3,000	3,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,293.98	3,000	8,000	3,000	3,000
6069	Equipment Rental	0.00	0	500	0	0
6082	Contractual Expense	650.00	700	1,500	700	700
6091	Building Improvements	0.00	0	5,000	0	0
6195	Safety Supplies	75.90	100	250	100	100
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>59,860.30</u>	<u>61,080</u>	<u>77,280</u>	<u>62,293</u>	<u>63,525</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 524

M & O ARROYO CITY FIRE ST

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6056	Property Insurance	1,317.91	1,500	1,500	1,500	1,500
6060	Electricity	1,950.84	3,240	3,240	2,600	2,600
6062	Water	1,026.66	1,300	1,300	1,300	1,300
6063	Sewage and Garbage	138.38	0	0	1,100	1,100
6064	Building Maintenance	373.96	500	3,000	1,200	1,200
6066	Other Structures	0.00	0	0	0	0
6067	Equipment Maintenance	218.47	500	5,000	500	500
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	225.00	1,425	2,000	1,400	1,400
6187	Hurricane Expenses	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>5,251.22</u>	<u>8,465</u>	<u>16,040</u>	<u>9,600</u>	<u>9,600</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 666

M&O TICK ERADICATION

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6022	Drugs Medicine	0.00	375	375	375	375
6056	Property Insurance	226.38	250	250	250	250
6060	Electricity	1,478.14	2,000	2,000	2,000	2,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,527.77	1,500	1,500	1,500	1,500
6063	Sewage and Garbage	0.00	0	0	0	0
6064	Building Maintenance	500.00	500	1,000	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	458.34	500	0	500	500
6069	Equipment Rental	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>4,190.63</u>	<u>5,125</u>	<u>5,125</u>	<u>5,625</u>	<u>5,625</u>

CAMERON COUNTY, TEXAS

GENERAL FUND

Law Enforcement

100-4150 Bail Bond Administration
100-4250 County Clerk Judicial
100-4260 County Court at Law I
100-4261 Probate Court
100-4270 County Court at Law II
100-4280 County Court at Law III
100-4350 District Trial Courts
100-4351 Indigent Defense
100-4352 Criminal Hearing Officers
100-4355 Juvenile Court
100-4500 District Clerk
100-4530 Justice of the Peace 1
100-4540 Justice of the Peace 2-1
100-4550 Justice of the Peace 2-2
100-4560 Justice of the Peace 3-1
100-4570 Justice of the Peace 3-2
100-4580 Justice of the Peace 4
100-4600 Justice of the Peace 5-1
100-4601 Justice of the Peace 5-3
100-4610 Justice of the Peace 5-2
100-4640 Justice of the Peace 2-3
100-4750 District Attorney
100-5210 M&O Orange St.
100-5510 Constable Pct. 1
100-5520 Constable Pct. 2
100-5521 Constable Pct. 2 - Security
100-5530 Constable Pct. 3
100-5540 Constable Pct. 4
100-5550 Constable Pct. 5
100-5600 Sheriff's Office
100-5601 M&O Sheriff's Office
100-5620 Sheriff's Auto Theft Detail
100-5120 Jail, Detention Centers 1 & 2
100-5121 M&O Jail
100-5180 Jail Infirmary
100-5700 Juvenile Bootcamp
100-5710 Juvenile Probation
100-5713 Juvenile Detention
100-5760 M&O Adult Probation

APPROVED 2013-2014 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 425

COUNTY CLERK - JUDICIAL

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4372	Forfeitures - Miscellaneous	12,007.19	13,128	0	0	0
4380	Financing Proceeds	4,863.11	0	0	0	0
4427	Jury Fees	0.00	0	0	0	0
4430	Fee Revenue	167,862.89	150,248	0	175,916	175,916
4431	Service Fees	0.00	0	0	12,652	12,652
4440	Court Cost	72,289.47	76,958	0	50,050	50,050
4441	Copy Reimbursements	53,210.48	56,292	0	51,371	51,371
4445	County Clerk-Judicial Rec Mgt	45,381.97	47,972	0	22,955	22,955
4450	Tax Assessor/Collector-Auto	0.00	0	0	0	0
4509	Transaction Fee	10,227.43	10,839	0	8,915	8,915
4540	Fines	585,436.70	614,454	0	585,438	585,438
4600	Interest Income	13,003.45	10,485	0	10,485	10,485
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	<u>964,282.69</u>	<u>980,376</u>	<u>0</u>	<u>917,782</u>	<u>917,782</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	41,363.02	41,868	43,000	41,868	42,868
6003	Salaries-Employees	555,768.46	557,846	585,794	568,746	636,746
6004	Overtime	0.00	0	0	0	0
6006	FICA	44,088.12	46,712	48,102	46,712	51,990
6007	Group Health	103,922.16	108,744	115,200	118,200	128,225
6008	Retirement	53,806.04	53,917	73,506	60,268	67,078
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	4,532.24	5,373	4,715	4,580	5,097
6012	Unemployment Insurance	3,573.97	4,274	4,401	4,885	5,437
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	19,731.60	22,205	32,000	22,900	22,900
6015	Maps, Plans	0.00	0	0	0	0
6048	Communications	2,891.66	3,200	3,200	3,200	3,200
6049	Postage	0.00	18,000	18,000	18,000	18,000
6069	Equipment Rental	5,592.00	5,592	10,000	10,000	10,000
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	672.54	695	7,000	0	0
6078	Education and Training	1,005.00	1,200	3,200	1,200	1,200
6079	Legal Books, Publications	0.00	0	0	0	0
	Expenditure Total:	<u>836,946.81</u>	<u>869,626</u>	<u>948,118</u>	<u>900,559</u>	<u>992,741</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 426

COUNTY COURT AT LAW #1

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	56,250.00	56,250	0	56,250	65,250
4380	Financing Proceeds	0.00	0	0	0	0
4415	Judges Signature Probate Fee	707.48	500	0	675	675
4434	PSI State	0.00	0	0	0	0
<i>Revenue Total:</i>		<u>56,957.48</u>	<u>56,750</u>	<u>0</u>	<u>56,925</u>	<u>65,925</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	133,590.26	133,600	133,600	148,600	151,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	209,279.30	212,479	233,727	212,479	218,199
6004	Overtime	0.00	0	0	0	0
6006	FICA	23,746.36	26,610	28,101	27,719	28,331
6007	Group Health	26,204.85	27,421	27,421	29,805	29,805
6008	Retirement	30,900.26	30,603	30,603	35,638	36,428
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	210.00	510	550	550	550
6011	Workers Compensation	3,765.07	4,180	4,598	3,665	3,754
6012	Unemployment Insurance	1,263.12	1,487	1,635	1,700	1,740
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,690.43	2,210	1,881	1,710	1,710
6027	Clothing	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	307	0	0	0
6044	Appointed Attorneys	25,134.96	25,000	27,500	25,000	25,000
6045	Professional Services	0.00	1,000	1,100	1,000	1,000
6047	Mobile Phones	519.12	540	594	540	540
6048	Communications	1,258.87	1,200	1,320	1,300	1,300
6049	Postage	5.98	100	110	100	100
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	1,508.63	1,510	1,661	1,510	1,510
6059	Bonds	0.00	320	352	320	320
6067	Equipment Maintenance	0.00	3,350	4,510	5,000	5,000
6069	Equipment Rental	567.00	2,268	2,494	2,268	2,268
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	0.00	800	880	1,000	1,000
6073	Dues and Memberships	199.17	450	1,000	500	500
6077	Data Processing	4,852.25	0	0	0	0
6078	Education and Training	1,686.67	2,500	3,500	2,100	2,100
6079	Legal Books, Publications	461.24	700	770	1,000	1,000
6082	Contractual Expense	0.00	0	0	0	0
6085	Juror's Fees	0.00	100	110	0	0
6100	Weapons	0.00	644	644	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 426

COUNTY COURT AT LAW #1

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
	<i>Expenditure Total:</i>	466,843.54	479,889	508,663	503,504	513,755

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 4261

PROBATE COURT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	0	125,244	125,244
6006	FICA	0.00	0	0	9,581	9,581
6007	Group Health	0.00	0	0	13,800	15,000
6008	Retirement	0.00	0	0	11,823	12,362
6011	Workers Compensation	0.00	0	0	3,282	2,107
6012	Unemployment Insurance	0.00	0	0	877	1,002
	<i>Expenditure Total:</i>	0.00	0	0	164,607	165,296

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 427

COUNTY COURT AT LAW #2

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	56,250.00	56,250	0	56,250	65,250
4380	Financing Proceeds	3,915.64	0	0	0	0
4415	Judges Signature Probate Fee	707.47	500	0	675	675
4434	PSI State	0.00	0	0	0	0
Revenue Total:		<u>60,873.11</u>	<u>56,750</u>	<u>0</u>	<u>56,925</u>	<u>65,925</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	133,590.26	133,600	133,600	148,600	151,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	243,056.51	245,388	223,342	204,626	209,626
6004	Overtime	0.00	0	0	0	0
6006	FICA	26,191.87	29,109	27,238	27,063	27,675
6007	Group Health	29,848.79	31,151	28,800	29,805	29,805
6008	Retirement	33,939.23	33,509	41,692	34,822	35,612
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	210.00	598	605	550	550
6011	Workers Compensation	4,012.93	4,470	2,675	3,603	3,692
6012	Unemployment Insurance	1,457.61	1,718	2,497	1,634	1,674
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,708.67	2,051	1,881	1,710	1,710
6027	Clothing	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	307	0	0	0
6044	Appointed Attorneys	30,989.96	25,000	27,500	25,000	25,000
6045	Professional Services	300.00	500	1,000	500	500
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	519.12	540	594	540	540
6048	Communications	1,373.14	1,200	1,320	1,400	1,400
6049	Postage	5.77	100	110	100	100
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	1,369.23	1,500	1,650	1,500	1,500
6059	Bonds	0.00	180	198	180	180
6067	Equipment Maintenance	0.00	0	200	0	0
6069	Equipment Rental	1,890.00	2,280	2,508	2,280	2,280
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	0.00	0	1,100	1,000	1,000
6073	Dues and Memberships	576.67	562	1,000	500	500
6077	Data Processing	1,587.52	0	0	0	0
6078	Education and Training	1,986.67	2,896	3,500	2,100	2,100
6079	Legal Books, Publications	309.40	0	1,100	1,000	1,000
6082	Contractual Expense	0.00	0	0	0	0
6085	Juror's Fees	0.00	0	100	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 427

COUNTY COURT AT LAW #2

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6100	Weapons	0.00	644	644	0	0
	<i>Expenditure Total:</i>	<u>514,923.35</u>	<u>517,303</u>	<u>504,854</u>	<u>488,513</u>	<u>498,044</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 428

COUNTY COURT AT LAW #3

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	56,250.00	56,250	0	56,250	65,250
4380	Financing Proceeds	0.00	0	0	0	0
4415	Judges Signature Probate Fee	646.91	500	0	675	675
4434	PSI State	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>56,896.91</u>	<u>56,750</u>	<u>0</u>	<u>56,925</u>	<u>65,925</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	133,592.86	133,600	133,600	148,600	151,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	187,140.87	207,801	284,455	253,643	259,643
6004	Overtime	0.00	0	0	0	0
6006	FICA	22,151.14	26,197	32,042	30,813	31,501
6007	Group Health	22,557.00	26,079	33,600	34,805	34,805
6008	Retirement	28,901.80	30,163	48,917	39,672	40,560
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	210.00	510	605	550	550
6011	Workers Compensation	3,574.29	4,136	0	3,971	4,068
6012	Unemployment Insurance	1,122.67	1,453	0	2,027	2,075
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	961.40	868	1,881	1,710	1,710
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	307	294	0	0
6044	Appointed Attorneys	26,825.08	25,000	27,500	25,000	25,000
6045	Professional Services	0.00	600	660	600	600
6047	Mobile Phones	100.26	240	594	540	540
6048	Communications	1,122.17	1,200	1,320	1,200	1,200
6049	Postage	84.87	110	121	110	110
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	2,932.93	1,500	1,650	1,500	1,500
6059	Bonds	50.00	180	198	180	180
6067	Equipment Maintenance	0.00	100	110	0	0
6069	Equipment Rental	2,182.97	2,268	0	2,268	2,268
6071	Court Costs and Transcripts	450.00	285	550	1,000	1,000
6073	Dues and Memberships	434.16	435	1,000	500	500
6077	Data Processing	0.00	1,262	1,000	0	0
6078	Education and Training	1,486.66	1,890	3,500	2,100	2,100
6079	Legal Books, Publications	415.50	480	990	1,000	1,000
6082	Contractual Expense	0.00	0	0	0	0
6085	Juror's Fees	0.00	0	110	0	0
6100	Weapons	0.00	644	644	0	0
	<i>Expenditure Total:</i>	<u>436,296.63</u>	<u>467,308</u>	<u>575,341</u>	<u>551,789</u>	<u>562,510</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 435

DISTRICT COURTS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4422	Steno Fees and Interpreter Fee	82,253.04	77,624	0	71,498	71,498
4425	Jail-Federal	0.00	0	0	0	0
4427	Jury Fees	211,623.95	212,957	0	177,438	177,438
4428	Drug Court Fee Account	0.00	0	0	0	0
4430	Fee Revenue	854.27	1,090	0	625	625
4460	County Attorney	0.00	0	0	0	0
4540	Fines	7,908.99	8,645	0	1,318	1,318
4600	Interest Income	0.00	0	0	0	0
	<i>Revenue Total:</i>	302,640.25	300,316	0	250,879	250,879
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	76,792.07	73,400	76,800	76,800	100,800
6002	Salaries-Assistants/Deputies	777,589.77	780,765	780,765	780,765	789,765
6003	Salaries-Employees	937,825.83	962,815	1,082,910	993,815	1,019,075
6004	Overtime	0.00	0	0	0	0
6006	FICA	127,279.67	141,631	148,446	141,497	146,087
6007	Group Health	169,554.47	189,152	189,152	205,600	205,600
6008	Retirement	161,322.62	162,952	182,784	182,145	188,067
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	3,047.00	3,343	3,343	3,343	3,343
6011	Workers Compensation	22,983.58	26,490	23,198	22,516	23,229
6012	Unemployment Insurance	10,206.41	12,380	13,016	14,149	14,437
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	17,854.42	21,123	22,750	22,750	22,750
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	5,109	0	1,500	1,500
6044	Appointed Attorneys	28,850.00	30,000	30,000	30,000	30,000
6045	Professional Services	40,027.50	49,090	48,740	48,740	48,740
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	1,780.32	1,817	1,817	1,817	1,817
6048	Communications	15,760.00	17,000	17,000	17,000	17,000
6049	Postage	3,089.57	3,000	3,000	3,000	3,000
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	4,040.43	6,000	6,000	6,000	6,000
6059	Bonds	71.00	0	0	0	0
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	150	0	0	0
6069	Equipment Rental	25,492.52	23,845	23,845	27,580	27,580
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	10,096.85	15,000	15,000	15,000	15,000
6073	Dues and Memberships	2,000.00	2,740	2,740	2,740	2,740

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 435

DISTRICT COURTS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	83.00	2,479	0	0	0
6078	Education and Training	8,274.00	10,286	8,400	8,400	8,400
6079	Legal Books, Publications	44,562.22	41,000	41,000	42,000	42,000
6082	Contractual Expense	0.00	0	0	0	0
6084	Judges	35,822.70	38,000	10,000	50,000	50,000
6085	Juror's Fees	235,898.00	353,836	400,000	360,000	360,000
6086	Juror's Expense	142.76	2,000	2,000	2,000	2,000
6087	Miscellaneous	0.00	0	0	0	0
6100	Weapons	0.00	7,084			
	<i>Expenditure Total:</i>	<u>2,760,446.71</u>	<u>2,982,487</u>	<u>3,132,706</u>	<u>3,059,157</u>	<u>3,128,930</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 4351

INDIGENT DEFENSE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	133,734.00	177,454	0	185,000	185,000
4332	Reimbursement Indigent defense	107,761.21	112,892	0	112,892	112,892
	<i>Revenue Total:</i>	<u>241,495.21</u>	<u>290,346</u>	<u>0</u>	<u>297,892</u>	<u>297,892</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	112,442.65	113,309	113,309	113,309	115,309
6003	Salaries-Employees	33,720.73	34,217	34,217	34,217	35,217
6006	FICA	10,920.70	11,286	11,286	11,286	11,515
6007	Group Health	11,767.08	13,800	13,800	15,000	15,000
6008	Retirement	13,171.31	13,027	13,027	14,561	14,857
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,109.12	1,298	1,298	1,106	1,129
6012	Unemployment Insurance	875.71	1,033	1,033	1,180	1,204
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	0.00	1,425	1,425	1,600	1,600
6044	Appointed Attorneys	2,005,855.15	1,812,347	2,000,000	2,522,578	2,000,000
6045	Professional Services	46,255.03	95,000	95,000	75,000	75,000
6047	Mobile Phones	0.00	308	308	308	308
6048	Communications	1,609.76	1,827	1,827	1,827	1,827
6049	Postage	0.00	150	150	150	150
6071	Court Costs and Transcripts	70,888.95	100,000	100,000	100,000	100,000
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	225.00	750	750	750	750
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>2,308,841.19</u>	<u>2,199,777</u>	<u>2,387,430</u>	<u>2,892,872</u>	<u>2,373,866</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 4352

CRIMINAL HEARINGS OFFICER

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	30,223.97	23,336	0	32,712	32,712
4440	Court Cost	793.29	654	0	654	654
4540	Fines	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>31,017.26</u>	<u>23,990</u>	<u>0</u>	<u>33,366</u>	<u>33,366</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	81,763.23	85,000	85,000	85,000	87,000
6003	Salaries-Employees	32,024.22	35,403	34,720	31,620	32,620
6004	Overtime	0.00	309	0	0	0
6005	Extra Help	10,099.20	12,820	16,640	8,320	17,358
6006	FICA	9,272.08	10,215	10,432	9,558	10,479
6007	Group Health	12,838.96	13,800	14,400	15,000	15,000
6008	Retirement	10,258.67	11,791	15,940	11,794	11,806
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	949.27	1,175	1,023	937	1,027
6012	Unemployment Insurance	749.27	935	955	1,000	1,096
6014	Office Supplies	1,389.27	1,400	1,600	1,400	1,400
6023	Cleaning Supplies	0.00	0	0	0	0
6048	Communications	11.69	0	15	0	0
6049	Postage	500.00	500	600	500	500
6050	Travel	0.00	0	0	0	0
6059	Bonds	200.00	100	100	200	200
6067	Equipment Maintenance	0.00	0	0	0	0
6077	Data Processing	296.77	0	400	0	0
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	0.00	0	0	900	900
	<i>Expenditure Total:</i>	<u>160,352.63</u>	<u>173,448</u>	<u>181,825</u>	<u>166,229</u>	<u>179,386</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 4353

COURTHOUSE SECURITY

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	170,925.30	163,099	0	161,251	161,251
	<i>Revenue Total:</i>	<u>170,925.30</u>	<u>163,099</u>	<u>0</u>	<u>161,251</u>	<u>161,251</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 4355

JUVENILE COURT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	85,845.22	87,685	87,685	87,685	88,685
6003	Salaries-Employees	102,634.49	103,042	103,042	102,442	105,442
6006	FICA	14,124.02	14,591	14,591	14,545	14,851
6007	Group Health	16,877.08	18,400	18,400	20,000	20,000
6008	Retirement	16,987.20	16,587	16,587	18,540	18,935
6010	Uniforms	427.00	743	743	743	743
6011	Workers Compensation	3,767.86	3,914	3,914	3,322	3,411
6012	Unemployment Insurance	1,117.31	1,315	1,315	1,503	1,535
6014	Office Supplies	447.41	929	929	1,000	1,000
6045	Professional Services	8,750.00	10,000	10,000	10,000	10,000
6047	Mobile Phones	540.00	540	540	540	540
6059	Bonds	0.00	71	71	0	0
6069	Equipment Rental	2,592.85	2,406	2,406	2,406	2,406
6073	Dues and Memberships	330.00	260	260	260	260
6078	Education and Training	225.00	900	900	900	900
6079	Legal Books, Publications	415.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	45,750.00	45,000	45,000	45,000	45,000
	<i>Expenditure Total:</i>	<u>300,830.44</u>	<u>307,383</u>	<u>307,383</u>	<u>309,886</u>	<u>314,708</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 450

DISTRICT CLERK

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	0.00	0	0	0	0
4300	State Revenue	-194.13	100,678	0	0	0
4431	Service Fees	5,267.76	4,917	0	5,400	5,400
4440	Court Cost	4.41	0	0	0	0
4442	Copy Reimbursement-Dist Clerk	179,134.34	147,495	0	210,707	210,707
4444	County Clerk-Records Mgmt	0.00	0	0	0	0
4446	Dist Clerk-Judicial Recd Mgmt	89,043.53	94,263	0	67,812	67,812
4448	Dist. Clerk-Passport Revenue	42,995.00	36,709	0	27,692	27,692
4449	Research fees - District Clrk	14,273.00	10,740	0	18,230	18,230
4452	District Clerk FAX Fee	2,720.75	2,351	0	712	712
4453	Passport Picture fee-Dist Clrk	8,040.00	6,237	0	5,888	5,888
4465	Fugitive Apprehension Fee	0.50	0	0	0	0
4466	Juvenile Crime Delinquency	73.01	65	0	36	36
4468	Retrieval fees - Dist. Clerk	3,910.00	2,282	0	3,872	3,872
4469	Credit Card Fees	0.00	0	0	0	0
4470	District Clerk	649,808.30	608,676	0	680,751	680,751
4471	Dist Clerk Info System Fees	0.00	0	0	0	0
4509	Transaction Fee	13,842.63	13,951	0	13,243	13,243
4510	District Clerk	347,975.78	356,034	0	410,460	410,460
4522	J.P Precinct #2/2	0.00	0	0	0	0
4540	Fines	1,749.62	1,851	0	1,139	1,139
4600	Interest Income	51,525.32	51,026	0	25,104	25,104
4602	Miscellaneous	7,339.00	0	0	0	0
4700	Tax Office Miscellaneous	0.00	0	0	0	0
Revenue Total:		1,416,149.91	1,437,275	0	1,471,046	1,471,046
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	71,815.75	80,000	80,000	80,000	81,000
6002	Salaries-Assistants/Deputies	41,962.66	48,412	48,412	48,412	49,412
6003	Salaries-Employees	943,787.23	1,078,134	1,078,134	1,119,108	1,160,108
6004	Overtime	821.60	0	0	0	0
6005	Extra Help	5,961.17	10,000	10,000	10,000	10,000
6006	FICA	79,217.11	93,292	93,292	96,274	99,563
6007	Group Health	161,338.10	188,600	188,600	215,000	215,000
6008	Retirement	95,304.11	106,714	106,714	123,130	127,374
6009	Auto Allowance	5,250.96	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	8,060.73	10,723	10,723	9,431	9,754
6012	Unemployment Insurance	5,931.37	7,970	7,970	9,420	9,756
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	43,902.28	51,474	53,274	53,274	53,274

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 450

DISTRICT CLERK

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	1,075.03	2,700	2,700	3,200	3,200
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	724.37	2,000	2,000	2,000	2,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	1,780
6048	Communications	30,536.96	25,747	25,747	30,600	30,600
6049	Postage	62,819.21	52,000	52,000	60,000	60,000
6050	Travel	-402.60	0	0	0	0
6057	Vehicle Insurance	384.34	400	400	400	400
6058	Liability Other Insurance	5,222.42	9,700	9,700	9,700	9,700
6059	Bonds	0.00	1,243	1,243	1,243	1,243
6067	Equipment Maintenance	0.00	500	500	500	500
6069	Equipment Rental	37,957.34	40,800	39,000	39,000	39,000
6073	Dues and Memberships	210.00	360	360	360	360
6077	Data Processing	76,860.82	98,000	98,000	98,000	98,000
6078	Education and Training	1,340.00	3,500	3,500	3,500	3,500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	4,174.72	4,408	4,408	4,408	4,408
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	<u>1,683,605.28</u>	<u>1,917,637</u>	<u>1,917,637</u>	<u>2,017,920</u>	<u>2,069,932</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 452

JUSTICE OF THE PEACE GENE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	2,758.80	3,061	0	3,061	3,061
4454	JPTech Fee	53,812.00	89,619	45,000	45,000	45,000
4480	Justices of the Peace	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>56,570.80</u>	<u>92,680</u>	<u>45,000</u>	<u>48,061</u>	<u>48,061</u>
<u>EXPENDITURE ACCOUNTS</u>						
6071	Court Costs and Transcripts	3,964.00	15,000	15,000	15,000	15,000
6077	Data Processing	62,367.16	78,815	45,000	45,000	45,000
6078	Education and Training	0.00	0	0	0	0
6096	Equipment	0.00	10,804	0	0	0
	<i>Expenditure Total:</i>	<u>66,331.16</u>	<u>104,619</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 453

JUSTICE OF THE PEACE, 1

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	295,416.19	289,363	0	276,396	276,396
4440	Court Cost	13,708.92	14,667	0	11,396	11,396
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	5,750.80	5,547	0	5,251	5,251
4511	J.P Precinct #1	0.00	0	0	0	0
4540	Fines	8,488.87	9,729	0	7,820	7,820
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	239.20	200	0	174	174
4602	Miscellaneous	0.00	0	0	0	0
<i>Revenue Total:</i>		323,603.98	319,506	0	301,037	301,037
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,849.34	45,348	0	45,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	83,641.39	84,780	0	84,780	87,780
6005	Extra Help	0.00	0	0	0	0
6006	FICA	9,657.09	10,368	0	10,368	10,674
6007	Group Health	17,600.08	18,400	0	20,000	20,000
6008	Retirement	11,577.26	11,490	0	12,844	13,238
6009	Auto Allowance	5,255.26	5,400	0	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	973.34	1,145	0	976	1,006
6012	Unemployment Insurance	499.50	593	0	678	702
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,349.52	2,650	0	2,650	2,650
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	257.87	960	0	960	960
6048	Communications	521.68	1,061	0	1,000	1,000
6049	Postage	675.00	700	0	700	700
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	2,079.00	2,268	0	2,268	2,268
6073	Dues and Memberships	60.00	10	0	100	100
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	0.00	690	0	600	600
6082	Contractual Expense	180.00	300	0	3,504	3,504
6096	Equipment	0.00	0	0	0	0
<i>Expenditure Total:</i>		180,176.33	186,341	0	192,354	197,108

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 454

JUSTICE OF THE PEACE, 2-1

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	530,759.87	570,893	0	452,470	452,470
4440	Court Cost	21,584.77	23,190	0	20,338	20,338
4454	JPTech Fee	40.00	0	0	0	0
4480	Justices of the Peace	46,010.55	51,036	0	32,191	32,191
4492	Constable Precinct #2	0.00	0	0	0	0
4540	Fines	13,529.24	14,831	0	14,778	14,778
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	408.28	375	0	360	360
4602	Miscellaneous	0.00	0	0	0	0
Revenue Total:		612,332.71	660,325	0	520,137	520,137
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,849.34	45,348	47,616	45,348	46,348
6003	Salaries-Employees	129,357.36	134,580	144,459	134,580	139,580
6005	Extra Help	0.00	0	0	0	0
6006	FICA	13,489.83	14,178	13,948	14,178	14,637
6007	Group Health	25,316.82	27,600	26,400	30,000	30,000
6008	Retirement	15,695.90	15,888	15,623	17,759	18,351
6009	Auto Allowance	5,255.26	5,400	5,670	5,400	5,400
6011	Workers Compensation	1,317.85	1,583	528	1,349	1,394
6012	Unemployment Insurance	773.53	942	792	1,077	1,117
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,762.05	5,005	4,807	4,400	4,400
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	1,288.91	1,000	1,000	1,300	1,300
6049	Postage	2,472.04	1,800	1,800	2,500	2,500
6050	Travel	0.00	0	0	0	0
6059	Bonds	71.00	178	0	178	178
6067	Equipment Maintenance	0.00	0	125	0	0
6069	Equipment Rental	3,702.72	3,702	3,702	3,702	3,702
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	0	250	100	100
6078	Education and Training	0.00	766	0	900	900
6079	Legal Books, Publications	0.00	104	350	350	350
6082	Contractual Expense	611.60	668	642	668	668
6084	Judges	0.00	0	0	0	0
Expenditure Total:		248,924.21	259,702	268,672	264,749	271,885

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 455

JUSTICE OF THE PEACE, 2-2

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	370,213.07	300,322	0	477,158	477,158
4440	Court Cost	14,554.71	12,895	0	20,249	20,249
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	23,103.60	22,205	0	20,593	20,593
4522	J.P Precinct #2/2	0.00	0	0	0	0
4540	Fines	11,747.79	10,916	0	18,556	18,556
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	307.25	288	0	394	394
4602	Miscellaneous	0.00	0	0	0	0
Revenue Total:		<u>419,926.42</u>	<u>346,626</u>	<u>0</u>	<u>536,950</u>	<u>536,950</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,849.34	45,348	49,333	45,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	106,323.87	109,680	123,832	109,680	113,680
6005	Extra Help	0.00	0	0	0	0
6006	FICA	11,657.23	12,273	12,081	12,273	12,655
6007	Group Health	17,572.35	23,000	24,000	25,000	25,000
6008	Retirement	13,625.31	13,689	13,349	15,301	15,795
6009	Auto Allowance	5,255.01	5,400	5,670	5,400	5,400
6011	Workers Compensation	1,153.84	1,364	455	1,163	1,200
6012	Unemployment Insurance	642.54	768	808	877	909
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,756.92	3,650	4,400	4,400	4,400
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	312.89	960	960	960	960
6048	Communications	1,044.90	3,049	1,000	1,100	1,100
6049	Postage	2,343.85	2,500	2,500	2,500	2,500
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	178	200	178	178
6069	Equipment Rental	3,210.76	2,753	2,753	2,753	2,753
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	100	0	0	0
6078	Education and Training	0.00	1,300	200	750	750
6079	Legal Books, Publications	324.70	0	300	300	300
6082	Contractual Expense	611.60	668	642	668	668
6085	Juror's Fees	0.00	0	0	0	0
Expenditure Total:		<u>212,685.11</u>	<u>226,680</u>	<u>242,483</u>	<u>228,651</u>	<u>234,596</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 456

JUSTICE OF THE PEACE, 3-1

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	276,932.40	76,620	0	251,208	251,208
4440	Court Cost	13,159.70	36,370	0	16,537	16,537
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	5,306.70	1,432	0	6,696	6,696
4486	Sheriff Arrest Fees	0.00	0	0	0	0
4540	Fines	14,212.29	3,778	0	17,554	17,554
4600	Interest Income	204.97	56	0	150	150
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	309,816.06	118,256	0	292,145	292,145
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,849.34	11,468	45,348	45,348	46,348
6003	Salaries-Employees	55,573.09	14,293	59,346	56,520	58,520
6004	Overtime	0.00	0	0	0	0
6006	FICA	8,053.73	2,093	8,010	8,279	8,509
6007	Group Health	13,200.06	4,026	14,400	15,000	15,000
6008	Retirement	9,049.59	2,275	12,239	13,800	10,350
6009	Auto Allowance	5,255.01	1,366	7,400	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	762.39	227	786	764	787
6012	Unemployment Insurance	333.08	100	733	452	468
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,534.38	0	2,500	1,500	1,500
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	960.00	240	960	960	960
6048	Communications	3,511.53	1,116	7,757	3,600	3,600
6049	Postage	0.00	0	1,100	600	600
6059	Bonds	0.00	45	267	178	178
6060	Electricity	0.00	0	165	0	0
6069	Equipment Rental	1,293.76	285	1,278	1,300	1,300
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	0	150	0	0
6078	Education and Training	0.00	113	600	450	450
6079	Legal Books, Publications	0.00	25	300	150	150
6082	Contractual Expense	108.39	113	1,647	3,504	3,504
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	144,484.35	37,785	164,986	157,805	157,624

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 4561

J.P. 3-1, 1/13

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	0.00	83,259	0	0	0
4440	Court Cost	0.00	40,688	0	0	0
4480	Justices of the Peace	0.00	5,800	0	0	0
4540	Fines	0.00	7,828	0	0	0
4600	Interest Income	0.00	80	0	0	0
	<i>Revenue Total:</i>	0.00	137,655	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	33,880	0	0	0
6003	Salaries-Employees	0.00	42,227	0	0	0
6006	FICA	0.00	6,194	0	0	0
6007	Group Health	0.00	9,774	0	0	0
6008	Retirement	0.00	6,720	0	0	0
6009	Auto Allowance	0.00	4,034	0	0	0
6011	Workers Compensation	0.00	670	0	0	0
6012	Unemployment Insurance	0.00	296	0	0	0
6014	Office Supplies	0.00	2,110	0	0	0
6027	Clothing	0.00	255	0	0	0
6047	Mobile Phones	0.00	720	0	0	0
6048	Communications	0.00	7,757	0	0	0
6049	Postage	0.00	1,100	0	0	0
6059	Bonds	0.00	267	0	0	0
6060	Electricity	0.00	165	0	0	0
6069	Equipment Rental	0.00	2,556	0	0	0
6073	Dues and Memberships	0.00	75	0	0	0
6078	Education and Training	0.00	563	0	0	0
6079	Legal Books, Publications	0.00	150	0	0	0
6082	Contractual Expense	0.00	1,647	0	0	0
	<i>Expenditure Total:</i>	0.00	121,160	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 457

JUSTICE OF THE PEACE, 3-2

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	105,496.60	93,306	0	135,697	135,697
4440	Court Cost	5,120.16	7,466	0	7,304	7,304
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	8,713.70	2,998	0	11,174	11,174
4532	J.P Precinct #3/2	0.00	0	0	0	0
4540	Fines	9,821.43	6,141	0	12,936	12,936
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	96.74	85	0	122	122
4705	Long/Short	-99.36	0	0	3	3
Revenue Total:		129,149.27	109,996	0	167,236	167,236
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,849.34	45,348	44,848	45,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	51,842.12	56,520	57,186	56,520	58,520
6005	Extra Help	0.00	0	0	0	0
6006	FICA	7,608.09	8,279	0	8,279	8,509
6007	Group Health	12,497.86	13,800	0	15,000	15,000
6008	Retirement	8,707.07	8,995	0	10,054	10,350
6009	Auto Allowance	5,255.26	5,400	5,940	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	717.99	896	189	764	787
6012	Unemployment Insurance	302.80	396	0	452	468
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,154.94	1,500	1,900	1,500	1,500
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	4,368.73	3,700	3,700	4,400	4,400
6049	Postage	532.00	875	600	600	600
6050	Travel	0.00	0	700	0	0
6059	Bonds	0.00	0	178	178	178
6069	Equipment Rental	1,167.53	1,140	1,134	1,200	1,200
6073	Dues and Memberships	0.00	0	100	100	100
6078	Education and Training	0.00	300	300	450	450
6079	Legal Books, Publications	0.00	0	25	25	25
6082	Contractual Expense	108.39	450	400	3,504	3,504
6091	Building Improvements	0.00	0	0	0	0
Expenditure Total:		140,072.12	148,559	118,160	154,734	158,299

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 458

JUSTICE OF THE PEACE, #4

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	67,930.97	21,532	0	103,165	103,165
4440	Court Cost	5,332.00	1,725	0	6,391	6,391
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	2,366.30	692	0	8,184	8,184
4531	J.P Precinct #3/1	0.00	0	0	0	0
4540	Fines	4,228.10	1,417	0	4,861	4,861
4544	J.P Precinct #4	0.00	0	0	0	0
4600	Interest Income	61.70	20	0	61	61
4602	Miscellaneous	0.00	0	0	0	0
Revenue Total:		<u>79,919.07</u>	<u>25,386</u>	<u>0</u>	<u>122,662</u>	<u>122,662</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,849.34	11,468	47,090	45,348	46,348
6003	Salaries-Employees	31,122.32	7,996	61,824	56,520	58,520
6004	Overtime	0.00	0	0	0	0
6006	FICA	5,834.54	1,612	8,165	8,279	8,509
6007	Group Health	8,800.04	2,684	13,200	15,000	15,000
6008	Retirement	6,845.78	1,719	8,862	9,616	10,350
6009	Auto Allowance	5,255.01	1,366	5,400	5,400	5,400
6011	Workers Compensation	576.98	171	0	764	787
6012	Unemployment Insurance	186.69	56	0	396	468
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	678.42	86	1,615	1,600	1,600
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,166.88	240	960	960	960
6048	Communications	1,173.40	1,470	0	1,000	1,000
6049	Postage	499.95	0	800	500	500
6050	Travel	0.00	0	800	0	0
6059	Bonds	0.00	45	0	178	178
6060	Electricity	133.73	55	0	0	0
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	2,457.00	567	1,440	2,153	2,153
6073	Dues and Memberships	95.00	25	300	100	100
6077	Data Processing	0.00	0	300	0	0
6078	Education and Training	0.00	75	300	450	450
6079	Legal Books, Publications	53.47	25	500	100	100
6082	Contractual Expense	1,677.66	437	400	3,504	3,504
6096	Equipment	559.26	0	0	0	0
Expenditure Total:		<u>111,965.47</u>	<u>30,097</u>	<u>151,956</u>	<u>151,868</u>	<u>155,927</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 4581

J.P. 4,1/13

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	0.00	21,532	0	0	0
4440	Court Cost	0.00	1,725	0	0	0
4480	Justices of the Peace	0.00	6,911	0	0	0
4540	Fines	0.00	1,417	0	0	0
4600	Interest Income	0.00	20	0	0	0
	<i>Revenue Total:</i>	0.00	31,605	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	33,880	0	0	0
6003	Salaries-Employees	0.00	42,228	0	0	0
6006	FICA	0.00	6,841	0	0	0
6007	Group Health	0.00	10,005	0	0	0
6008	Retirement	0.00	7,477	0	0	0
6009	Auto Allowance	0.00	4,034	0	0	0
6011	Workers Compensation	0.00	745	0	0	0
6012	Unemployment Insurance	0.00	296	0	0	0
6014	Office Supplies	0.00	1,273	0	0	0
6047	Mobile Phones	0.00	720	0	0	0
6048	Communications	0.00	303	0	0	0
6049	Postage	0.00	279	0	0	0
6069	Equipment Rental	0.00	952	0	0	0
6079	Legal Books, Publications	0.00	340	0	0	0
6082	Contractual Expense	0.00	338	0	0	0
	<i>Expenditure Total:</i>	0.00	109,711	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 460

JUSTICE OF THE PEACE, 5-1

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	482,326.54	506,070	0	388,259	388,259
4440	Court Cost	18,925.57	18,941	0	15,558	15,558
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	10,917.10	10,146	0	9,325	9,325
4540	Fines	14,800.84	14,407	0	12,498	12,498
4551	J.P Precinct #5/1	0.00	0	0	0	0
4600	Interest Income	338.45	262	0	288	288
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	527,308.50	549,826	0	425,928	425,928
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,849.34	45,348	60,000	45,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	117,673.90	118,143	133,720	118,143	121,543
6004	Overtime	0.00	0	0	0	0
6006	FICA	12,368.89	12,994	0	12,994	13,376
6007	Group Health	22,000.10	23,000	0	25,000	25,000
6008	Retirement	14,644.40	14,383	0	16,077	16,571
6009	Auto Allowance	5,255.26	5,400	6,000	5,400	5,400
6010	Uniforms	138.00	400	500	400	400
6011	Workers Compensation	2,379.02	2,564	0	2,178	2,245
6012	Unemployment Insurance	697.38	823	0	940	972
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,582.00	1,700	2,000	2,000	2,000
6016	Gasoline	2,104.71	2,100	2,200	2,400	2,400
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	677.28	1,000	700	1,000	1,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	1,000	960	960
6048	Communications	5,033.13	3,816	3,500	5,000	5,000
6049	Postage	799.78	900	1,500	900	900
6050	Travel	0.00	0	1,000	0	0
6057	Vehicle Insurance	0.00	300	0	300	300
6058	Liability Other Insurance	8.63	9	400	9	9
6059	Bonds	0.00	178	200	178	178
6069	Equipment Rental	668.40	800	800	800	800
6073	Dues and Memberships	105.00	0	200	100	100
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	0.00	1,285	2,500	1,000	1,000
6079	Legal Books, Publications	0.00	0	500	100	100
6082	Contractual Expense	278.39	355	500	3,504	3,504

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 460

JUSTICE OF THE PEACE, 5-1

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>232,223.61</u>	<u>236,458</u>	<u>217,220</u>	<u>244,731</u>	<u>250,106</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 4601

JUSTICE OF THE PEACE 5-3

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	0.00	131,250	0	253,254	253,254
4440	Court Cost	0.00	9,063	0	12,056	12,056
4480	Justices of the Peace	0.00	2,846	0	4,013	4,013
4540	Fines	0.00	11,305	0	26,298	26,298
4600	Interest Income	0.00	181	0	177	177
<i>Revenue Total:</i>		0.00	154,645	0	295,798	295,798
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	33,880	0	45,348	46,348
6003	Salaries-Employees	0.00	63,341	0	84,780	87,780
6006	FICA	0.00	7,809	0	10,441	10,674
6007	Group Health	0.00	13,032	0	20,000	20,000
6008	Retirement	0.00	8,585	0	12,844	13,238
6009	Auto Allowance	0.00	4,034	0	5,400	5,400
6011	Workers Compensation	0.00	856	0	976	1,006
6012	Unemployment Insurance	0.00	443	0	678	702
6014	Office Supplies	0.00	1,659	0	1,600	1,600
6027	Clothing	0.00	255	0	0	0
6047	Mobile Phones	0.00	720	0	960	960
6048	Communications	0.00	4,223	0	5,644	5,644
6049	Postage	0.00	375	0	500	500
6059	Bonds	0.00	320	0	178	178
6069	Equipment Rental	0.00	1,389	0	2,100	2,100
6073	Dues and Memberships	0.00	0	0	100	100
6078	Education and Training	0.00	563	0	750	750
6079	Legal Books, Publications	0.00	75	0	100	100
6082	Contractual Expense	0.00	330	0	3,504	3,504
<i>Expenditure Total:</i>		0.00	141,889	0	195,903	200,584

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 461

JUSTICE OF THE PEACE, 5-2

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	244,905.66	265,252	0	159,910	159,910
4440	Court Cost	14,740.55	15,533	0	10,333	10,333
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	14,304.50	13,443	0	9,545	9,545
4540	Fines	12,330.40	13,125	0	8,993	8,993
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	278.37	270	0	178	178
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	<u>286,559.48</u>	<u>307,623</u>	<u>0</u>	<u>188,959</u>	<u>188,959</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	45,673.48	46,172	0	46,172	47,172
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	86,873.07	88,140	0	88,140	91,140
6004	Overtime	0.00	0	0	0	0
6006	FICA	10,320.73	10,688	0	10,688	10,994
6007	Group Health	17,431.38	18,400	0	18,400	20,000
6008	Retirement	11,941.15	11,860	0	13,257	13,651
6009	Auto Allowance	5,255.01	5,400	0	5,400	5,400
6011	Workers Compensation	999.55	1,182	0	1,007	1,037
6012	Unemployment Insurance	515.68	617	0	705	729
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	673.71	1,500	0	1,500	1,500
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	312.89	960	0	960	960
6048	Communications	4,661.00	3,084	0	4,700	4,700
6049	Postage	980.00	1,000	0	1,000	1,000
6050	Travel	0.00	0	0	0	0
6059	Bonds	71.00	178	0	178	178
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	802.08	800	0	800	800
6073	Dues and Memberships	0.00	100	0	100	100
6078	Education and Training	140.00	600	0	600	600
6079	Legal Books, Publications	0.00	100	0	100	100
6082	Contractual Expense	0.00	0	0	3,504	3,504
	Expenditure Total:	<u>186,650.73</u>	<u>190,781</u>	<u>0</u>	<u>197,211</u>	<u>203,565</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 462

JUSTICE OF THE PEACE, #6

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	91,932.71	97,541	0	0	0
4440	Court Cost	5,513.50	5,934	0	0	0
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	12,761.30	12,401	0	0	0
4540	Fines	5,182.04	4,707	0	0	0
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	80.82	92	0	0	0
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	<u>115,470.37</u>	<u>120,675</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,849.34	11,468	0	0	0
6003	Salaries-Employees	53,771.39	14,292	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	7,728.87	1,438	0	0	0
6007	Group Health	13,200.06	3,795	0	0	0
6008	Retirement	8,891.11	1,518	0	0	0
6009	Auto Allowance	5,255.01	1,366	0	0	0
6011	Workers Compensation	762.39	151	0	0	0
6012	Unemployment Insurance	333.08	100	0	0	0
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	453.53	400	0	0	0
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	960.00	240	0	0	0
6048	Communications	408.92	101	0	0	0
6049	Postage	440.00	125	0	0	0
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	45	0	0	0
6069	Equipment Rental	869.48	216	0	0	0
6073	Dues and Memberships	0.00	25	0	0	0
6078	Education and Training	0.00	113	0	0	0
6079	Legal Books, Publications	0.00	25	0	0	0
6082	Contractual Expense	0.00	113	0	0	0
	Expenditure Total:	<u>137,923.18</u>	<u>35,531</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 463

JUSTICE OF THE PEACE, 7-1

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	275,156.80	43,750	0	0	0
4440	Court Cost	13,067.58	3,021	0	0	0
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	4,713.00	949	0	0	0
4540	Fines	16,621.42	3,768	0	0	0
4560	J.P Precinct #6	0.00	0	0	0	0
4600	Interest Income	238.77	60	0	0	0
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	<u>309,797.57</u>	<u>51,548</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,849.34	11,468	0	0	0
6003	Salaries-Employees	108,475.65	27,735	0	0	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	12,020.39	3,122	0	0	0
6007	Group Health	17,600.08	6,710	0	0	0
6008	Retirement	13,815.44	3,462	0	0	0
6009	Auto Allowance	5,255.26	1,366	0	0	0
6011	Workers Compensation	1,158.74	345	0	0	0
6012	Unemployment Insurance	645.89	194	0	0	0
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	920.07	249	0	0	0
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,171.20	240	0	0	0
6048	Communications	10,528.88	1,411	0	0	0
6049	Postage	396.00	57	0	0	0
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	45	0	0	0
6069	Equipment Rental	1,975.50	453	0	0	0
6073	Dues and Memberships	0.00	25	0	0	0
6078	Education and Training	0.00	188	0	0	0
	Expenditure Total:	<u>218,812.44</u>	<u>57,070</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 464

JUSTICE OF THE PEACE 2-3

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	0.00	25,000	0	0	0
	<i>Revenue Total:</i>	0.00	25,000	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	12,618	4,934	45,348	46,348
6003	Salaries-Employees	0.00	63,341	97,500	84,780	87,780
6006	FICA	0.00	4,846	0	10,368	10,747
6007	Group Health	0.00	9,774	0	20,000	20,000
6008	Retirement	0.00	5,593	0	12,844	13,238
6009	Auto Allowance	0.00	4,241	5,670	5,400	5,400
6011	Workers Compensation	0.00	557	0	976	1,006
6012	Unemployment Insurance	0.00	148	0	678	702
6014	Office Supplies	0.00	3,000	4,400	3,000	3,000
6047	Mobile Phones	0.00	820	960	820	820
6048	Communications	0.00	900	1,000	900	900
6049	Postage	0.00	1,350	2,500	1,350	1,350
6059	Bonds	0.00	178	200	178	178
6069	Equipment Rental	0.00	2,603	0	2,603	2,603
6078	Education and Training	0.00	400	200	400	400
6082	Contractual Expense	0.00	668	642	668	668
	<i>Expenditure Total:</i>	0.00	111,037	118,006	190,313	195,140

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	38,500	0	42,281	42,281
4337	DA Food Stamp Prosecutions	0.00	0	0	75,000	75,000
4338	State Aid-County Attorney	0.00	0	0	30,000	30,000
4460	County Attorney	77,480.12	77,865	0	77,865	77,865
4470	District Clerk	0.00	0	0	0	0
4480	Justices of the Peace	45.00	50	0	30	30
4600	Interest Income	0.00	0	0	0	0
<i>Revenue Total:</i>		77,525.12	116,415	0	225,176	225,176
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	26,102.16	26,104	26,104	26,604	27,604
6002	Salaries-Assistants/Deputies	1,724,835.78	1,757,911	1,991,705	1,810,499	1,707,090
6003	Salaries-Employees	1,257,350.18	1,277,832	1,413,315	1,288,055	1,460,463
6004	Overtime	63.88	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	223,598.43	239,325	260,484	239,373	244,728
6007	Group Health	298,788.44	335,800	350,400	340,000	340,000
6008	Retirement	271,133.45	275,123	398,047	307,760	314,669
6009	Auto Allowance	5,235.19	5,400	5,400	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	27,774.03	28,804	23,495	34,447	36,487
6012	Unemployment Insurance	18,136.34	21,624	23,835	24,732	25,284
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	26,329.93	34,465	30,000	30,000	30,000
6015	Maps, Plans	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	0	5,000	5,000	5,000
6038	Small Tools and Equipment	0.00	0	3,000	3,000	3,000
6045	Professional Services	14,750.00	1,450	2,000	2,000	2,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	960.00	1,059	400	1,059	1,059
6048	Communications	33,756.03	29,122	31,000	34,000	34,000
6049	Postage	5,548.74	5,562	7,000	7,000	7,000
6050	Travel	0.00	0	0	0	0
6054	Advertising	0.00	12,428	8,000	0	0
6058	Liability Other Insurance	129.49	100	130	130	130
6059	Bonds	426.00	604	1,320	1,320	1,320
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	1,705.47	4,365	1,500	1,500	1,500
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	15,614.07	14,176	14,176	14,176	14,176
6070	INDIRECT COST	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6071	Court Costs and Transcripts	9,445.15	1,632	5,000	5,000	5,000
6072	Settlements and Judgments	0.00	0	0	0	0
6073	Dues and Memberships	9,013.00	7,700	9,600	9,600	9,600
6077	Data Processing	0.00	7,570	3,000	0	0
6078	Education and Training	6,675.00	6,635	10,044	10,000	10,000
6079	Legal Books, Publications	28,464.46	24,078	17,500	17,500	17,500
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	4,057.58	7,981	10,257	10,257	10,257
6085	Juror's Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>4,009,892.80</u>	<u>4,126,850</u>	<u>4,651,712</u>	<u>4,228,412</u>	<u>4,313,267</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 4997

AUTO THEFT TASK FORCE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4150	Vehicle Inventory Tax Surplus	0.00	0	149,159	0	152,595
	<i>Revenue Total:</i>	0.00	0	149,159	0	152,595
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	7,000	0	7,000
6003	Salaries-Employees	0.00	0	41,492	0	43,386
6005	Extra Help	0.00	0	20,000	0	20,000
6006	FICA	0.00	0	3,710	0	5,385
6007	Group Health	0.00	0	4,800	0	5,000
6008	Retirement	0.00	0	5,669	0	4,973
6011	Workers Compensation	0.00	0	364	0	528
6012	Unemployment Insurance	0.00	0	364	0	563
6014	Office Supplies	0.00	0	2,000	0	2,000
6016	Gasoline	0.00	0	9,000	0	9,000
6048	Communications	0.00	0	500	0	500
6049	Postage	0.00	0	7,500	0	7,500
6054	Advertising	0.00	0	1,600	0	1,600
6069	Equipment Rental	0.00	0	2,000	0	2,000
6073	Dues and Memberships	0.00	0	500	0	500
6077	Data Processing	0.00	0	5,500	0	5,500
6078	Education and Training	0.00	0	2,000	0	2,000
6079	Legal Books, Publications	0.00	0	500	0	500
6096	Equipment	0.00	0	30,760	0	30,760
	<i>Expenditure Total:</i>	0.00	0	145,259	0	148,695

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 512

JAIL/DETENTION CENTERS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	120,314.88	94,556	0	94,556	94,556
4224	Reimburse - Equipment useage	0.00	0	0	0	0
4319	Federal-SCAAP	215,177.00	0	0	35,000	35,000
4380	Financing Proceeds	2,652.84	0	0	0	0
4381	Insurance Proceeds	0.00	0	0	0	0
4424	Jail-State, Other	89,545.02	0	0	53,081	53,081
4425	Jail-Federal	2,857,481.41	3,052,185	0	5,584,500	5,584,500
4602	Miscellaneous	54.00	0	0	0	0
4604	Prisoner Transport	13,407.81	77,407	0	69,500	69,500
4611	Pay Phones Commissions	598,913.16	512,436	0	514,310	514,310
4665	Reimbursement Inmate damages	950.07	500	0	500	500
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	Revenue Total:	3,898,496.19	3,737,084	0	6,351,447	6,351,447
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	185,925.07	200,778	200,778	195,132	199,133
6003	Salaries-Employees	7,753,474.49	7,970,030	8,817,577	8,223,223	8,537,222
6004	Overtime	388,102.50	423,000	423,000	500,000	423,000
6005	Extra Help	20,335.51	400	0	0	0
6006	FICA	625,485.32	676,691	725,018	682,254	700,691
6007	Group Health	1,296,412.79	1,462,800	1,462,800	1,590,000	1,590,000
6008	Retirement	749,792.40	781,070	894,662	880,242	904,028
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	52,699.60	50,000	50,000	50,000	50,000
6011	Workers Compensation	341,751.10	331,007	300,406	283,390	290,485
6012	Unemployment Insurance	50,295.61	61,919	66,341	71,347	73,275
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	74,370.38	72,503	87,503	87,893	87,893
6016	Gasoline	75,598.41	80,000	80,000	80,000	80,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	2,075.61	3,767	3,767	3,767	3,767
6019	Lubricants	0.00	0	0	0	0
6025	Food-Human	1,607,665.55	1,586,000	1,586,000	1,618,000	1,618,000
6026	Household Supplies	222,945.96	220,388	220,388	220,388	220,388
6027	Clothing	34,680.35	45,000	45,000	45,000	45,000
6028	Camera and Police Supplies	12,909.02	16,273	16,273	16,273	16,273
6030	Vehicle Repairs	12,817.82	13,000	13,000	13,000	13,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	9,574.94	7,500	10,000	10,000	10,000
6045	Professional Services	0.00	0	0	0	0
6046	Medical and Dental	8,360.50	12,500	12,500	12,500	12,500

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 512

JAIL/DETENTION CENTERS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6047	Mobile Phones	3,817.41	4,800	4,800	4,800	4,800
6048	Communications	6,325.71	12,000	12,000	8,000	8,000
6049	Postage	4,169.35	3,500	3,500	3,500	3,500
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	9,825.23	11,700	11,700	11,700	11,700
6058	Liability Other Insurance	8,477.59	8,500	8,500	8,500	8,500
6059	Bonds	0.00	0	0	0	0
6060	Electricity	0.00	300	300	0	0
6067	Equipment Maintenance	7,331.51	5,000	10,000	10,000	10,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	20,317.37	16,792	16,792	16,792	17,292
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	407.00	500	500	500	500
6077	Data Processing	6,288.63	390	390	0	0
6078	Education and Training	4,874.78	4,000	4,000	4,000	4,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	420,493.09	58,800	383,040	413,830	7,000
6083	Vacancy Savings	0.00	0	0	0	0
6195	Safety Supplies	0.00	1,000	1,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>14,017,600.60</u>	<u>14,141,908</u>	<u>15,471,535</u>	<u>15,065,031</u>	<u>14,950,947</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 5121

M & O JAIL

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	155,319.48	154,073	154,073	154,073	160,073
6004	Overtime	3,509.07	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	12,077.93	11,787	11,787	11,787	12,246
6007	Group Health	25,910.27	27,600	27,600	30,000	30,000
6008	Retirement	14,309.69	13,605	13,605	15,207	15,799
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,478.40	1,500	1,500	1,500	1,500
6011	Workers Compensation	7,621.47	8,859	8,859	7,503	7,796
6012	Unemployment Insurance	947.17	1,079	1,079	1,233	1,281
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,867.58	0	3,387	3,387	3,387
6015	Maps, Plans	0.00	0	0	0	0
6056	Property Insurance	181,069.72	190,000	190,000	190,000	190,000
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	426,594.19	474,000	474,000	450,000	450,000
6061	Natural Gas	51,409.12	70,000	70,000	70,000	70,000
6062	Water	284,860.15	292,500	300,000	295,000	295,000
6063	Sewage and Garbage	279,065.55	299,500	307,000	285,000	285,000
6064	Building Maintenance	146,459.45	243,787	180,000	195,000	195,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	130,012.84	182,840	154,840	160,000	160,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	0.00	2,000	2,000	2,000	2,000
6195	Safety Supplies	0.00	0	400	400	400
6196	Safety Equipment	394.08	0	500	500	500
	<i>Expenditure Total:</i>	1,723,906.16	1,973,130	1,900,630	1,872,590	1,879,982

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 518

JAIL - INFIRMARY

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	0.00	12,634	0	15,000	15,000
	<i>Revenue Total:</i>	0.00	12,634	0	15,000	15,000
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	72,248.60	71,136	71,136	71,136	72,136
6003	Salaries-Employees	1,314,728.29	1,298,550	1,352,290	1,338,550	1,400,550
6004	Overtime	9,812.54	20,000	20,000	20,000	20,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	104,018.54	110,136	110,136	109,371	112,660
6007	Group Health	178,621.89	197,800	197,800	215,000	215,000
6008	Retirement	125,820.12	127,124	127,124	141,110	145,354
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	5,186.70	5,131	5,121	4,328	4,462
6012	Unemployment Insurance	8,246.23	10,078	10,078	11,437	11,781
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	6,777.20	9,000	9,000	9,000	9,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	49,655.19	50,000	50,000	50,000	50,000
6025	Food-Human	0.00	0	0	0	0
6045	Professional Services	52,645.05	75,000	80,000	80,000	80,000
6046	Medical and Dental	5,566.00	5,000	5,000	5,000	5,000
6047	Mobile Phones	1,237.57	1,680	1,680	1,680	1,680
6048	Communications	3,676.95	3,200	3,200	6,700	6,700
6049	Postage	307.34	150	150	150	150
6050	Travel	0.00	0	0	0	0
6054	Advertising	0.00	800	800	800	800
6067	Equipment Maintenance	1,030.49	1,250	1,250	1,250	1,250
6069	Equipment Rental	5,840.63	6,312	6,312	6,312	6,312
6073	Dues and Memberships	0.00	200	200	200	200
6077	Data Processing	11,426.00	12,000	12,000	12,000	12,000
6078	Education and Training	629.00	965	965	965	965
6082	Contractual Expense	144,000.00	155,000	200,000	200,000	200,000
6096	Equipment	36,752.90	0	0	0	0
6101	Physicians/Non-Emergency	121,224.30	147,000	147,000	147,000	147,000
6102	Prescriptions	387,104.55	334,800	348,800	340,000	340,000
6103	Hospital-In Patient	17,658.43	61,000	75,000	75,000	75,000
6104	Hospital-Out Patient	40,919.92	54,500	54,500	50,000	50,000
6105	Laboratory Xray	80,933.79	87,000	87,000	87,000	87,000
6108	Emergency-Physician	10,817.00	10,000	20,000	20,000	20,000
6195	Safety Supplies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	2,796,885.22	2,854,812	2,996,542	3,003,989	3,075,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 520

M&O DARRELL B. HESTER BUI

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	19,777.95	20,228	20,228	20,228	21,228
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,512.87	1,547	1,547	1,547	1,624
6007	Group Health	4,400.02	4,600	4,600	5,000	5,000
6008	Retirement	1,781.92	1,786	1,786	1,997	2,095
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,120.63	1,163	1,163	985	1,034
6012	Unemployment Insurance	118.32	142	142	162	170
6014	Office Supplies	4,029.73	4,547	7,000	5,000	5,000
6018	Diesel Fuel	0.00	15	15	100	100
6022	Drugs Medicine	0.00	146	146	146	146
6038	Small Tools and Equipment	0.00	2,000	2,500	0	0
6045	Professional Services	0.00	2,900	0	0	0
6056	Property Insurance	30,497.80	27,000	27,000	27,000	27,000
6060	Electricity	115,344.70	106,300	123,000	100,000	100,000
6061	Natural Gas	3,379.93	4,500	4,500	4,500	4,500
6062	Water	7,003.74	17,500	10,100	10,000	10,000
6063	Sewage and Garbage	16,016.69	21,700	15,300	16,500	16,500
6064	Building Maintenance	17,843.06	18,000	25,000	20,000	20,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	18,188.98	24,000	50,000	30,000	30,000
6069	Equipment Rental	0.00	3,000	3,000	0	0
6082	Contractual Expense	720.00	1,000	2,000	1,000	1,000
6087	Miscellaneous	0.00	0	0	0	0
6091	Building Improvements	0.00	0	12,000	0	0
6195	Safety Supplies	100.00	100	500	100	100
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>241,836.34</u>	<u>262,174</u>	<u>311,527</u>	<u>244,265</u>	<u>245,497</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 521

M&O 35 ORANGE ST.

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	20,685.42	20,930	20,930	20,930	21,930
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,565.33	1,601	1,601	1,601	1,678
6007	Group Health	4,400.02	4,600	4,600	5,000	5,000
6008	Retirement	1,863.38	1,848	1,848	2,066	2,164
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	314.75	360	500	360	360
6011	Workers Compensation	1,160.45	1,203	1,203	985	1,068
6012	Unemployment Insurance	122.48	147	147	167	175
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,971.83	2,975	4,000	3,000	3,000
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	4,008.86	1,700	1,700	1,700	1,700
6060	Electricity	3,459.80	3,600	3,600	3,600	3,600
6061	Natural Gas	0.00	0	0	0	0
6062	Water	765.85	900	900	900	900
6063	Sewage and Garbage	2,752.31	3,000	3,000	3,000	3,000
6064	Building Maintenance	5,740.69	3,800	7,000	6,000	6,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,356.79	2,500	12,000	2,500	2,500
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	664.19	1,425	3,000	2,100	2,100
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	50	250	50	50
	<i>Expenditure Total:</i>	<u>52,832.15</u>	<u>50,639</u>	<u>66,279</u>	<u>53,959</u>	<u>55,225</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 551

CONSTABLE PRECINCT #1

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	8,998.62	9,767	0	3,808	3,808
4431	Service Fees	6,640.00	4,710	0	10,692	10,692
4491	Constable Precinct #1	1,076.63	0	0	360	360
4494	Constable Precinct #4	1.57	0	0	0	0
4600	Interest Income	0.00	0	0	0	0
Revenue Total:		<u>16,716.82</u>	<u>14,477</u>	<u>0</u>	<u>14,860</u>	<u>14,860</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,849.34	45,348	45,348	45,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	117,671.02	117,453	121,693	117,213	121,213
6004	Overtime	2,483.76	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	12,126.18	12,528	12,528	12,509	12,892
6007	Group Health	22,834.69	23,000	23,000	25,000	25,000
6008	Retirement	14,867.37	14,291	14,291	15,974	16,467
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,059.97	2,600	1,700	2,000	2,000
6011	Workers Compensation	6,409.79	6,380	6,380	5,408	5,562
6012	Unemployment Insurance	720.72	815	815	932	964
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	5,524.73	4,791	6,000	800	800
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	23,593.59	23,000	23,000	27,500	27,500
6019	Lubricants	0.00	0	0	0	0
6028	Camera and Police Supplies	235.85	1,100	1,500	500	500
6030	Vehicle Repairs	5,963.01	6,000	6,000	5,000	5,000
6034	Pipe and Plumbing	0.00	0	0	0	0
6047	Mobile Phones	793.80	1,754	1,500	1,400	1,400
6048	Communications	1,182.60	782	800	1,200	1,200
6049	Postage	192.11	150	150	300	300
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	3,293.75	4,400	4,400	4,400	4,400
6058	Liability Other Insurance	112.23	184	184	184	184
6059	Bonds	0.00	178	200	178	178
6064	Building Maintenance	0.00	129	0	0	0
6067	Equipment Maintenance	1,724.08	2,800	2,800	1,100	1,100
6068	Real Estate Rental	1,200.00	1,500	1,700	1,500	1,500
6069	Equipment Rental	2,646.00	2,300	2,800	2,300	2,300
6073	Dues and Memberships	295.00	300	500	300	300
6077	Data Processing	0.00	948	948	948	948

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 551

CONSTABLE PRECINCT #1

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6078	Education and Training	0.00	500	600	600	600
6079	Legal Books, Publications	87.65	200	100	100	100
6082	Contractual Expense	0.00	0	0	60	60
6100	Weapons	0.00	0	2,500	0	0
6195	Safety Supplies	1,172.90	100	1,200	300	300
6196	Safety Equipment	458.12	500	500	500	500
	<i>Expenditure Total:</i>	<u>271,498.26</u>	<u>274,031</u>	<u>283,137</u>	<u>273,554</u>	<u>279,616</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 5511

CONSTABLE PCT 1 PARKS DIV

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4489	Park Ranger Arrest Fees-Misc	57.50	0	0	0	0
	<i>Revenue Total:</i>	<u>57.50</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	279,239.46	67,422	0	0	0
6004	Overtime	6,437.61	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	21,218.74	5,010	0	0	0
6007	Group Health	36,585.84	10,165	0	0	0
6008	Retirement	25,753.82	6,167	0	0	0
6010	Uniforms	3,309.10	499	0	0	0
6011	Workers Compensation	12,211.63	2,837	0	0	0
6012	Unemployment Insurance	1,717.39	417	0	0	0
6014	Office Supplies	0.00	293	0	0	0
6016	Gasoline	65,320.35	15,284	0	0	0
6028	Camera and Police Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	15,920.07	5,628	0	0	0
6038	Small Tools and Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>467,714.01</u>	<u>113,722</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 552

CONSTABLE PRECINCT #2

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	16,353.38	20,994	0	0	0
4431	Service Fees	40,398.19	29,052	0	57,455	57,455
4492	Constable Precinct #2	16,680.64	14,939	0	18,985	18,985
4493	Constable Precinct #3	0.00	0	0	0	0
<i>Revenue Total:</i>		73,432.21	64,985	0	76,440	76,440
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	43,849.45	45,348	45,348	45,348	46,348
6002	Salaries-Assistants/Deputies	381.79	0	614,994	0	0
6003	Salaries-Employees	485,941.91	492,705	0	152,781	157,181
6004	Overtime	0.00	0	0	0	0
6006	FICA	39,485.65	43,172	43,172	15,230	15,689
6007	Group Health	70,720.88	78,200	78,200	30,000	30,000
6008	Retirement	47,772.28	49,291	49,291	19,526	20,118
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	5,437.70	5,085	6,000	2,400	2,400
6011	Workers Compensation	21,846.61	23,432	23,432	6,635	6,826
6012	Unemployment Insurance	2,899.24	3,590	3,590	1,220	1,260
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,950.87	1,510	2,000	2,000	2,000
6016	Gasoline	16,658.89	17,600	20,000	22,000	22,000
6018	Diesel Fuel	0.00	0	0	0	0
6028	Camera and Police Supplies	706.84	1,770	8,500	500	500
6030	Vehicle Repairs	7,369.36	7,000	12,000	8,000	8,000
6038	Small Tools and Equipment	0.00	1,990	4,000	0	0
6047	Mobile Phones	222.48	960	960	960	960
6048	Communications	885.99	800	700	1,200	1,200
6049	Postage	667.03	850	2,000	1,000	1,000
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	3,056.89	3,100	3,100	3,100	3,100
6058	Liability Other Insurance	138.12	140	140	140	140
6059	Bonds	0.00	178	178	178	178
6067	Equipment Maintenance	1,324.99	3,735	3,495	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	837.72	929	929	1,179	1,179
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	0.00	630	6,781	948	948
6078	Education and Training	0.00	1,110	5,000	1,050	1,050
6082	Contractual Expense	772.20	723	8,301	723	723
6096	Equipment	22,362.00	0	0	0	0
6100	Weapons	0.00	0	14,978	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 552

CONSTABLE PRECINCT #2

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6195	Safety Supplies	44.99	0	1,000	200	200
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>775,333.88</u>	<u>783,848</u>	<u>958,089</u>	<u>317,318</u>	<u>324,000</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 5521

PCT 2 SECURITY

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	0	364,416	442,942
6006	FICA	0.00	0	0	27,878	33,885
6007	Group Health	0.00	0	0	55,000	65,000
6008	Retirement	0.00	0	0	35,571	43,322
6010	Uniforms	0.00	0	0	4,800	5,700
6011	Workers Compensation	0.00	0	0	13,227	16,108
6012	Unemployment Insurance	0.00	0	0	2,883	3,511
6028	Camera and Police Supplies	0.00	0	0	1,000	2,000
6038	Small Tools and Equipment	0.00	0	0	3,000	3,000
6067	Equipment Maintenance	0.00	0	0	3,500	3,500
6078	Education and Training	0.00	0	0	0	2,200
6082	Contractual Expense	0.00	0	0	7,578	7,578
6100	Weapons	0.00	0	0	0	1,000
	<i>Expenditure Total:</i>	0.00	0	0	518,853	629,746

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 553

CONSTABLE PRECINCT #3

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	5,001.46	7,439	0	768	768
4431	Service Fees	18,070.00	15,225	0	36,494	36,494
4493	Constable Precinct #3	660.00	650	0	2,072	2,072
4496	Constable Precinct #6	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>23,731.46</u>	<u>23,314</u>	<u>0</u>	<u>39,334</u>	<u>39,334</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,849.34	11,468	45,349	45,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	116,106.90	30,292	486,450	316,849	328,889
6005	Extra Help	0.00	0	0	0	0
6006	FICA	11,738.70	3,268	0	27,938	28,779
6007	Group Health	21,277.90	6,710	0	55,000	55,000
6008	Retirement	14,499.34	3,646	0	35,518	36,604
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,125.93	400	4,000	4,800	4,800
6011	Workers Compensation	6,122.05	1,616	0	12,633	16,008
6012	Unemployment Insurance	687.00	209	0	2,516	2,596
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	953.81	143	2,000	2,233	2,233
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	19,131.42	4,925	75,000	32,000	32,000
6019	Lubricants	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	0	10,000	700	700
6030	Vehicle Repairs	3,738.70	1,400	20,000	16,500	16,500
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	247.91	240	1,920	2,160	4,210
6048	Communications	4,773.25	1,254	0	5,714	5,714
6049	Postage	100.00	25	200	200	200
6050	Travel	0.00	0	1,000	0	0
6057	Vehicle Insurance	2,131.74	875	0	9,200	9,200
6058	Liability Other Insurance	34.53	9	0	122	122
6059	Bonds	0.00	45	0	356	356
6067	Equipment Maintenance	0.00	0	1,500	1,100	1,100
6069	Equipment Rental	1,857.00	375	3,000	3,123	3,123
6073	Dues and Memberships	175.00	295	295	0	0
6076	Laundry and Linen	0.00	0	0	0	0
6077	Data Processing	0.00	237	5,000	1,896	1,896
6078	Education and Training	0.00	150	4,000	1,650	2,000
6096	Equipment	0.00	0	5,000	0	0
6195	Safety Supplies	0.00	0	1,000	400	400

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 553

CONSTABLE PRECINCT #3

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6196	Safety Equipment	0.00	0	2,000	0	0
	<i>Expenditure Total:</i>	<u>249,550.52</u>	<u>67,582</u>	<u>667,714</u>	<u>577,956</u>	<u>598,778</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 5531

CONSTABLE PCT 3, 1/13

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	33,881	0	0	0
6003	Salaries-Employees	0.00	237,665	0	0	0
6006	FICA	0.00	20,847	0	0	0
6007	Group Health	0.00	35,838	0	0	0
6008	Retirement	0.00	23,740	0	0	0
6010	Uniforms	0.00	3,300	0	0	0
6011	Workers Compensation	0.00	11,135	0	0	0
6012	Unemployment Insurance	0.00	1,645	0	0	0
6014	Office Supplies	0.00	1,675	0	0	0
6016	Gasoline	0.00	35,025	0	0	0
6030	Vehicle Repairs	0.00	12,375	0	0	0
6047	Mobile Phones	0.00	1,620	0	0	0
6048	Communications	0.00	4,286	0	0	0
6049	Postage	0.00	150	0	0	0
6057	Vehicle Insurance	0.00	6,900	0	0	0
6058	Liability Other Insurance	0.00	92	0	0	0
6059	Bonds	0.00	267	0	0	0
6067	Equipment Maintenance	0.00	825	0	0	0
6069	Equipment Rental	0.00	2,342	0	0	0
6077	Data Processing	0.00	1,422	0	0	0
6078	Education and Training	0.00	1,238	0	0	0
6195	Safety Supplies	0.00	300	0	0	0
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>436,568</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 554

CONSTABLE PRECINCT #4

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	4,945.31	1,651	0	4,211	4,211
4431	Service Fees	5,014.55	1,140	0	2,906	2,906
4492	Constable Precinct #2	0.00	0	0	0	0
4494	Constable Precinct #4	180.00	33	0	0	0
4640	Sale of Surplus	0.00	0	0	0	0
	Revenue Total:	<u>10,139.86</u>	<u>2,824</u>	<u>0</u>	<u>7,117</u>	<u>7,117</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,849.34	11,468	45,348	45,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	209,791.10	54,753	218,320	218,310	225,310
6004	Overtime	0.00	0	0	0	0
6006	FICA	18,936.93	5,139	20,173	20,170	20,782
6007	Group Health	34,558.34	10,736	36,800	40,000	40,000
6008	Retirement	22,940.21	5,808	23,070	25,817	26,606
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,203.70	700	3,400	3,200	3,200
6011	Workers Compensation	10,175.23	2,689	10,650	9,026	9,290
6012	Unemployment Insurance	1,250.14	380	1,515	1,730	1,786
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	909.60	321	1,000	1,283	1,283
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	39,707.92	6,750	37,000	35,000	35,000
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	0	1,000	400	400
6030	Vehicle Repairs	11,841.49	2,625	10,200	10,500	10,500
6033	Contingencies	0.00	0	0	0	0
6047	Mobile Phones	867.51	300	1,050	1,200	3,250
6048	Communications	488.46	175	750	700	700
6049	Postage	35.18	25	125	100	100
6050	Travel	0.00	0	750	0	0
6057	Vehicle Insurance	5,671.24	1,425	5,000	5,700	5,700
6058	Liability Other Insurance	86.33	22	70	87	87
6059	Bonds	71.00	45	180	178	178
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	329.15	225	700	900	900
6069	Equipment Rental	1,802.74	406	0	1,623	1,623
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	948.00	237	1,500	948	948
6078	Education and Training	10.00	263	1,500	0	1,500
6079	Legal Books, Publications	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 554

CONSTABLE PRECINCT #4

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6087	Miscellaneous	0.00	0	3,000	0	0
6096	Equipment	23,208.59	0	4,999	0	0
6195	Safety Supplies	0.00	50	750	0	0
6196	Safety Equipment	0.00	0	750	0	0
	<i>Expenditure Total:</i>	<u>430,682.20</u>	<u>104,542</u>	<u>429,600</u>	<u>422,220</u>	<u>435,491</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 5541

MENTAL HEALTH TRANSPORT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	147,037.73	156,247	0	156,247	156,247
	<i>Revenue Total:</i>	147,037.73	156,247	0	156,247	156,247
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	85,442.51	100,820	104,673	98,770	101,769
6004	Overtime	18,140.65	0	0	18,000	18,000
6006	FICA	7,692.15	7,713	7,556	8,933	9,162
6007	Group Health	11,373.75	13,800	13,800	15,000	15,000
6008	Retirement	9,344.00	8,860	8,679	10,179	10,476
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	4,361.54	4,274	4,256	4,268	4,378
6012	Unemployment Insurance	612.04	702	688	930	954
6014	Office Supplies	0.00	0	0	0	0
6016	Gasoline	16,523.40	16,000	20,000	18,000	18,000
6030	Vehicle Repairs	1,549.68	4,500	6,000	4,500	4,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	0.00	1,950	1,950	0	0
6050	Travel	0.00	200	200	0	0
6057	Vehicle Insurance	569.81	570	570	570	570
6059	Bonds	0.00	0	0	0	0
	<i>Expenditure Total:</i>	155,609.53	159,389	168,372	179,150	182,809

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 5542

CONSTABLE PCT 4, 1/13

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	0.00	4,954	0	0	0
4431	Service Fees	0.00	3,419	0	0	0
4494	Constable Precinct #4	0.00	98	0	0	0
	<i>Revenue Total:</i>	0.00	8,471	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	33,880	0	0	0
6003	Salaries-Employees	0.00	163,740	0	0	0
6006	FICA	0.00	15,128	0	0	0
6007	Group Health	0.00	27,600	0	0	0
6008	Retirement	0.00	17,322	0	0	0
6010	Uniforms	0.00	3,567	0	0	0
6011	Workers Compensation	0.00	7,986	0	0	0
6012	Unemployment Insurance	0.00	1,136	0	0	0
6014	Office Supplies	0.00	1,832	0	0	0
6016	Gasoline	0.00	26,250	0	0	0
6028	Camera and Police Supplies	0.00	1,655			
6030	Vehicle Repairs	0.00	7,875	0	0	0
6047	Mobile Phones	0.00	783	0	0	0
6048	Communications	0.00	326	0	0	0
6049	Postage	0.00	75	0	0	0
6057	Vehicle Insurance	0.00	5,000	0	0	0
6058	Liability Other Insurance	0.00	50	0	0	0
6059	Bonds	0.00	134	0	0	0
6067	Equipment Maintenance	0.00	63	0	0	0
6069	Equipment Rental	0.00	892	0	0	0
6077	Data Processing	0.00	711	0	0	0
6078	Education and Training	0.00	295	0	0	0
6195	Safety Supplies	0.00	225	0	0	0
	<i>Expenditure Total:</i>	0.00	316,525	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 555

CONSTABLE PCT #5

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	30,471.50	8,009	0	6,471	6,471
4431	Service Fees	114,924.50	23,821	0	86,621	86,621
4492	Constable Precinct #2	0.00	0	0	0	0
4495	Constable Precinct #5	5,860.00	1,339	0	1,152	1,152
4496	Constable Precinct #6	0.00	0	0	0	0
	Revenue Total:	<u>151,256.00</u>	<u>33,169</u>	<u>0</u>	<u>94,244</u>	<u>94,244</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,849.34	11,468	45,348	45,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	147,548.72	38,122	280,310	281,328	290,328
6004	Overtime	0.00	0	0	0	0
6006	FICA	14,394.69	3,798	13,573	13,573	13,955
6007	Group Health	25,387.13	8,052	23,000	25,000	25,000
6008	Retirement	17,335.59	4,345	16,652	17,411	17,904
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	988.50	188	3,000	4,000	4,000
6011	Workers Compensation	7,613.48	1,972	6,474	6,474	6,657
6012	Unemployment Insurance	884.46	264	917	1,048	1,080
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	820.96	261	2,000	1,545	1,545
6016	Gasoline	8,513.52	2,175	80,000	57,600	57,600
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	0	0	300	300
6030	Vehicle Repairs	2,700.17	1,250	12,000	12,500	12,500
6034	Pipe and Plumbing	0.00	0	0	0	0
6047	Mobile Phones	960.00	240	1,500	1,920	1,920
6048	Communications	5,258.15	912	0	11,148	11,148
6049	Postage	501.87	75	500	500	500
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	3,360.80	750	0	6,500	6,500
6058	Liability Other Insurance	43.16	11	0	92	92
6059	Bonds	0.00	45	0	356	356
6067	Equipment Maintenance	0.00	75	2,000	1,300	1,300
6069	Equipment Rental	668.40	200	800	800	800
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	1,512.20	387	4,000	2,494	2,494
6078	Education and Training	0.00	500	2,000	2,000	2,000
6079	Legal Books, Publications	0.00	25	200	100	100
6195	Safety Supplies	0.00	50	500	400	400
	Expenditure Total:	<u>283,341.14</u>	<u>75,165</u>	<u>494,774</u>	<u>493,737</u>	<u>504,827</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 5551

CONSTABLE PCT 5,1/13

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	0.00	24,027	0	0	0
4431	Service Fees	0.00	71,463	0	0	0
4495	Constable Precinct #5	0.00	4,016	0	0	0
	<i>Revenue Total:</i>	0.00	99,506	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	33,880	0	0	0
6003	Salaries-Employees	0.00	211,916	0	0	0
6006	FICA	0.00	18,803	0	0	0
6007	Group Health	0.00	32,580	0	0	0
6008	Retirement	0.00	21,484	0	0	0
6010	Uniforms	0.00	2,700	3,000	0	0
6011	Workers Compensation	0.00	10,066	0	0	0
6012	Unemployment Insurance	0.00	1,466	0	0	0
6014	Office Supplies	0.00	1,159	2,000	0	0
6016	Gasoline	0.00	26,025	80,000	0	0
6030	Vehicle Repairs	0.00	9,375	12,000	0	0
6047	Mobile Phones	0.00	1,440	1,500	0	0
6048	Communications	0.00	8,361	0	0	0
6049	Postage	0.00	375	500	0	0
6057	Vehicle Insurance	0.00	4,875	0	0	0
6058	Liability Other Insurance	0.00	69	0	0	0
6059	Bonds	0.00	267	0	0	0
6067	Equipment Maintenance	0.00	975	2,000	0	0
6069	Equipment Rental	0.00	600	800	0	0
6077	Data Processing	0.00	1,871	4,000	0	0
6078	Education and Training	0.00	1,501	2,000	0	0
6079	Legal Books, Publications	0.00	75	200	0	0
6195	Safety Supplies	0.00	300	500	0	0
	<i>Expenditure Total:</i>	0.00	390,163	108,500	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 556

CONSTABLE PRECINCT #6

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	1,887.73	2,685	0	0	0
4431	Service Fees	5,560.00	4,950	0	0	0
4492	Constable Precinct #2	0.00	0	0	0	0
4496	Constable Precinct #6	850.00	492	0	0	0
4497	Constable Precinct #7	0.00	0	0	0	0
	Revenue Total:	<u>8,297.73</u>	<u>8,127</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,849.34	11,468	0	0	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	199,580.52	54,580	0	0	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	18,023.36	5,043	0	0	0
6007	Group Health	33,612.19	9,200	0	0	0
6008	Retirement	21,861.49	5,744	0	0	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,100.00	675	0	0	0
6011	Workers Compensation	10,073.10	2,662	0	0	0
6012	Unemployment Insurance	1,231.62	379	0	0	0
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	899.38	200	0	0	0
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	34,577.19	8,750	0	0	0
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	13,429.02	384	0	0	0
6034	Pipe and Plumbing	0.00	0	0	0	0
6047	Mobile Phones	529.81	261	0	0	0
6048	Communications	834.21	274	0	0	0
6049	Postage	0.65	0	0	0	0
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	60.43	17	0	0	0
6059	Bonds	0.00	45	0	0	0
6069	Equipment Rental	1,485.62	291	0	0	0
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	948.00	237	0	0	0
6078	Education and Training	70.00	0	0	0	0
6079	Legal Books, Publications	0.00	0	0	0	0
	Expenditure Total:	<u>383,165.93</u>	<u>100,210</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 557

CONSTABLE PRECINCT #7

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	7,019.89	11,265	0	0	0
4431	Service Fees	14,133.05	13,801	0	0	0
4492	Constable Precinct #2	0.00	0	0	0	0
4497	Constable Precinct #7	550.00	484	0	0	0
4498	Constable Precinct #8	0.00	0	0	0	0
	Revenue Total:	<u>21,702.94</u>	<u>25,550</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,849.34	11,468	0	0	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	145,964.93	38,092	0	0	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	14,061.26	3,154	0	0	0
6007	Group Health	26,400.12	8,052	0	0	0
6008	Retirement	17,196.39	3,589	0	0	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	959.60	400	0	0	0
6011	Workers Compensation	7,554.94	1,601	0	0	0
6012	Unemployment Insurance	881.23	264	0	0	0
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	410.06	125	0	0	0
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	25,621.09	6,500	0	0	0
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	4,609.79	1,875	0	0	0
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	960.00	240	0	0	0
6048	Communications	9,736.19	1,875	0	0	0
6049	Postage	96.80	50	0	0	0
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	3,333.92	875	0	0	0
6058	Liability Other Insurance	43.16	12	0	0	0
6059	Bonds	0.00	45	0	0	0
6067	Equipment Maintenance	261.86	250	0	0	0
6068	Real Estate Rental	0.00	0	0	0	0
6077	Data Processing	0.00	237	0	0	0
6078	Education and Training	0.00	313	0	0	0
6195	Safety Supplies	17.19	50	0	0	0
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>302,957.87</u>	<u>79,067</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 560

SHERIFF

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	0.00	9,278	0	0	11,907
4305	Interlocal Revenue	0.00	200,000	0	0	0
4381	Insurance Proceeds	350.14	10,000	0	0	0
4420	Sheriff Fees	293,646.79	256,909	0	310,683	310,683
4421	Sheriff's Training Officer Fee	0.00	0	0	0	0
4486	Sheriff Arrest Fees	20,519.26	18,831	0	17,762	17,762
4487	Arrest Fines-Local Solid Waste	0.00	0	0	0	0
4602	Miscellaneous	1,812.70	0	0	2,500	2,500
4603	Transfer from Education Res	0.00	0	0	0	0
Revenue Total:		316,328.89	495,018	0	330,945	342,852
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	94,697.95	95,200	95,200	95,200	96,200
6002	Salaries-Assistants/Deputies	136,594.67	136,594	136,594	136,594	139,354
6003	Salaries-Employees	3,033,270.30	3,087,814	3,325,898	3,089,942	3,386,018
6004	Overtime	36,647.94	35,000	35,000	35,000	35,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	245,715.39	257,170	256,405	256,671	279,801
6007	Group Health	409,766.39	450,800	450,800	490,000	520,000
6008	Retirement	297,315.49	293,357	292,474	326,922	356,338
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	19,445.16	21,000	32,000	29,000	31,500
6011	Workers Compensation	120,495.39	127,783	127,695	108,380	118,005
6012	Unemployment Insurance	19,210.40	22,590	22,520	25,737	28,113
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	47,499.11	39,765	42,500	42,500	42,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	408,894.27	427,300	430,000	430,000	440,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	2,019.40	4,000	1,300	1,300	1,300
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	34.38	300	300	300	300
6023	Cleaning Supplies	0.00	0	0	0	0
6028	Camera and Police Supplies	3,781.98	64,070	28,000	28,000	28,000
6029	Demonstration	0.00	0	0	0	0
6030	Vehicle Repairs	136,190.73	162,730	150,000	150,000	160,000
6031	Building Supplies	0.00	0	0	0	0
6046	Medical and Dental	1,225.00	2,000	2,500	2,500	2,500
6047	Mobile Phones	17,786.37	22,000	43,654	17,230	30,800
6048	Communications	189,160.73	181,000	181,000	190,000	190,000
6049	Postage	17,390.94	16,000	16,000	16,000	16,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 560

SHERIFF

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6050	Travel	53.75	0	0	0	0
6051	Travel-Prisoner Transportation	80,011.16	75,000	80,000	80,000	80,000
6053	Freight	0.00	0	500	0	0
6054	Advertising	0.00	0	500	500	500
6057	Vehicle Insurance	69,414.13	70,000	70,000	70,000	70,000
6058	Liability Other Insurance	707.89	946	946	946	946
6059	Bonds	71.00	1,168	548	568	568
6060	Electricity	-8.35	0	0	0	0
6063	Sewage and Garbage	744.00	800	800	800	800
6064	Building Maintenance	0.00	500	0	0	0
6067	Equipment Maintenance	7,030.66	6,735	10,000	10,000	10,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	11,462.72	13,293	13,293	13,293	13,293
6073	Dues and Memberships	385.00	3,310	110	110	110
6077	Data Processing	4,381.98	3,796	0	0	0
6078	Education and Training	10,293.00	5,500	8,000	8,000	8,000
6079	Legal Books, Publications	0.00	1,000	0	0	0
6082	Contractual Expense	20,296.14	20,600	17,040	20,113	20,113
6084	Judges	0.00	0	0	0	0
6096	Equipment	102,144.00	12,000	0	0	0
6100	Weapons	4,398.60	0	0	0	0
6104	Hospital-Out Patient	0.00	0	0	0	0
6195	Safety Supplies	1,710.27	1,904	2,000	2,000	2,000
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>5,550,221.24</u>	<u>5,663,025</u>	<u>5,873,577</u>	<u>5,677,606</u>	<u>6,108,059</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 5601

M & O SHERIFF'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	2,977.01	3,000	3,000	3,000	3,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	0.00	43,358	43,358	102,240	102,240
6056	Property Insurance	9,637.69	12,066	12,066	12,066	12,066
6060	Electricity	48,234.88	61,000	61,000	50,000	50,000
6061	Natural Gas	1,158.70	700	700	700	700
6062	Water	1,142.81	1,500	1,500	2,400	2,400
6063	Sewage and Garbage	5,805.44	5,600	5,600	6,000	6,000
6064	Building Maintenance	-8,030.73	3,000	3,000	3,000	3,000
6067	Equipment Maintenance	62,143.67	41,252	41,252	88,500	88,500
6069	Equipment Rental	127,114.19	131,000	131,000	140,100	140,100
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	250,183.66	302,476	302,476	408,006	408,006

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 562

SHERIFF - AUTO THEFT DETA

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	252,397.30	267,801	267,801	267,801	274,899
6004	Overtime	166.48	0	0	0	0
6006	FICA	18,881.63	20,487	20,487	20,473	21,030
6007	Group Health	32,649.28	36,800	36,800	40,000	40,000
6008	Retirement	22,783.79	23,498	23,498	26,266	26,937
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	1,350	1,350	1,350	1,350
6011	Workers Compensation	11,178.88	11,523	11,523	9,767	10,016
6012	Unemployment Insurance	1,572.76	1,863	1,863	2,129	2,183
6013	Photocopying	0.00	0	0	0	0
6058	Liability Other Insurance	69.06	70	70	70	70
6067	Equipment Maintenance	0.00	0	0	0	0
	Expenditure Total:	<u>339,699.18</u>	<u>363,392</u>	<u>363,392</u>	<u>367,856</u>	<u>376,485</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 570

JUVENILE BOOTCAMP

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	9,196.32	0	0	3,000	3,000
4956	Indir.CostReimb.-Juvenile Serv	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>9,196.32</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	718,523.34	755,119	778,360	779,119	813,119
6004	Overtime	1,918.80	500	500	500	500
6005	Extra Help	93,528.50	55,000	70,000	70,000	70,000
6006	FICA	60,996.21	64,033	64,938	65,143	67,744
6007	Group Health	112,422.11	147,200	138,000	165,000	165,000
6008	Retirement	64,787.73	73,741	80,132	76,948	80,304
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	974.00	3,500	3,500	3,500	3,500
6011	Workers Compensation	3,494.38	3,387	2,122	2,876	2,994
6012	Unemployment Insurance	4,852.42	5,846	5,942	6,797	7,069
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	12,350.00	9,867	12,350	12,350	12,350
6016	Gasoline	2,948.37	2,120	2,420	2,900	2,900
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	9,065.97	25,000	10,000	10,000	10,000
6023	Cleaning Supplies	0.00	0	0	0	0
6025	Food-Human	59,844.03	115,000	90,000	90,000	90,000
6026	Household Supplies	0.00	0	0	0	0
6027	Clothing	799.83	800	800	800	800
6028	Camera and Police Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	998.10	500	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	983	0	0	0
6045	Professional Services	500.00	0	500	500	500
6046	Medical and Dental	9,923.02	6,000	25,000	25,000	25,000
6047	Mobile Phones	283.75	1,920	1,920	1,920	1,920
6048	Communications	11,277.79	6,504	6,504	11,300	11,300
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	13,833.93	14,900	14,900	14,900	14,900
6057	Vehicle Insurance	417.86	500	500	500	500
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	57,868.73	67,000	67,000	60,000	60,000
6061	Natural Gas	988.04	1,200	1,200	1,200	1,200
6062	Water	3,023.16	2,300	2,300	2,300	2,300
6063	Sewage and Garbage	5,861.34	5,500	5,500	5,500	5,500
6064	Building Maintenance	6,399.41	9,800	5,300	5,300	5,300

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 570

JUVENILE BOOTCAMP

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6067	Equipment Maintenance	4,800.00	3,500	3,000	3,000	3,000
6069	Equipment Rental	2,470.21	1,850	3,050	3,050	3,050
6073	Dues and Memberships	0.00	500	0	0	0
6082	Contractual Expense	3,694.98	3,000	3,000	3,000	3,000
6086	Juror's Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,268,846.01</u>	<u>1,387,070</u>	<u>1,399,738</u>	<u>1,424,403</u>	<u>1,464,750</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 571

JUVENILE PROBATION

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	64,796.20	64,800	64,800	64,800	64,800
6002	Salaries-Assistants/Deputies	71,080.40	69,192	69,192	69,192	70,692
6003	Salaries-Employees	1,092,390.99	1,157,678	1,158,937	1,158,178	1,232,678
6004	Overtime	561.01	150	0	0	0
6005	Extra Help	2,681.51	500	0	0	0
6006	FICA	88,336.15	99,788	98,909	99,826	105,640
6007	Group Health	141,575.01	161,129	142,600	169,799	169,799
6008	Retirement	110,664.58	114,190	122,053	127,617	135,118
6009	Auto Allowance	147.06	0	0	0	0
6010	Uniforms	793.65	800	800	800	800
6011	Workers Compensation	6,296.67	6,679	3,232	5,658	5,923
6012	Unemployment Insurance	6,984.82	8,588	9,051	9,819	10,427
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	17,130.70	18,700	17,100	17,100	17,100
6016	Gasoline	41,709.45	37,000	37,000	48,000	48,000
6018	Diesel Fuel	0.00	0	400	400	400
6027	Clothing	0.00	471	0	0	0
6030	Vehicle Repairs	7,811.83	9,000	8,000	8,000	8,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	317	0	0	0
6045	Professional Services	657.25	760	1,950	1,950	1,950
6046	Medical and Dental	20,923.36	13,000	13,000	13,000	13,000
6047	Mobile Phones	13,158.52	11,800	11,800	11,800	11,800
6048	Communications	57,520.19	35,883	25,000	57,600	57,600
6049	Postage	3,372.74	3,000	3,000	3,000	3,000
6050	Travel	445.78	1,000	0	0	0
6051	Travel-Prisoner Transportation	2,839.32	3,500	3,500	3,500	3,500
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	4,958.54	5,125	5,125	5,125	5,125
6058	Liability Other Insurance	0.00	195	195	195	195
6059	Bonds	71.00	71	71	71	71
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	1,742.32	1,500	2,000	2,000	2,000
6069	Equipment Rental	7,757.40	7,300	7,300	7,300	7,300
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	0.00	6,600	0	0	0
6080	Board of Children	535.50	45,000	84,431	67,431	67,431
6082	Contractual Expense	10,996.46	14,000	12,000	12,000	12,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 571

JUVENILE PROBATION

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,777,938.41</u>	<u>1,897,716</u>	<u>1,901,446</u>	<u>1,964,161</u>	<u>2,054,349</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 5713

JUVENILE DETENTION

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	47,698.77	47,693	48,930	47,693	48,693
6003	Salaries-Employees	1,406,348.55	1,408,139	1,444,402	1,446,139	1,504,139
6004	Overtime	1,725.00	1,500	1,500	1,500	1,500
6005	Extra Help	128,330.73	144,300	130,000	110,000	110,000
6006	FICA	118,898.54	122,955	124,300	122,881	127,395
6007	Group Health	240,500.15	266,721	266,800	288,662	288,662
6008	Retirement	131,026.18	132,038	153,384	147,589	153,413
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	3,913.29	4,000	4,000	4,000	4,000
6011	Workers Compensation	8,319.99	6,369	4,062	5,339	5,536
6012	Unemployment Insurance	9,479.39	11,237	11,374	12,843	13,315
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	0.00	12,925	12,925	12,925	12,925
6022	Drugs Medicine	6,864.57	8,000	8,000	8,000	8,000
6023	Cleaning Supplies	0.00	0	0	0	0
6025	Food-Human	194,541.57	160,000	160,000	160,000	160,000
6026	Household Supplies	0.00	0	0	0	0
6027	Clothing	2,546.51	3,000	3,000	3,000	3,000
6028	Camera and Police Supplies	0.00	0	0	0	0
6045	Professional Services	1,900.00	1,780	2,500	2,500	2,500
6046	Medical and Dental	12,418.11	15,000	15,000	15,000	15,000
6047	Mobile Phones	1,153.43	1,920	1,920	1,200	1,200
6048	Communications	7,228.29	7,400	3,700	8,000	8,000
6049	Postage	0.00	0	0	0	0
6067	Equipment Maintenance	166.00	0	166	166	166
6069	Equipment Rental	4,228.46	4,030	4,030	4,030	4,030
6073	Dues and Memberships	71.00	500	334	334	334
6076	Laundry and Linen	0.00	0	0	0	0
6078	Education and Training	1,520.00	1,650	1,650	1,650	1,650
6080	Board of Children	0.00	0	0	0	0
	<i>Expenditure Total:</i>	2,328,878.53	2,361,157	2,401,977	2,403,451	2,473,458

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 576

M&O ADULT PROBATION

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4463	Restitution Rental	24,000.00	24,000	0	24,000	24,000
4470	District Clerk	0.00	0	0	0	0
	<i>Revenue Total:</i>	24,000.00	24,000	0	24,000	24,000
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	1,999.64	2,000	3,500	2,500	2,500
6022	Drugs Medicine	0.00	0	0	0	0
6048	Communications	74,774.62	87,312	87,312	80,000	80,000
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	8,021.25	8,700	8,700	8,700	8,700
6060	Electricity	37,325.46	42,000	42,000	38,000	38,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,476.85	2,400	2,400	3,200	3,200
6063	Sewage and Garbage	1,522.07	2,400	2,400	2,400	2,400
6064	Building Maintenance	2,261.01	2,500	5,000	2,500	2,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	3,835.49	4,000	7,500	4,000	4,000
6068	Real Estate Rental	9,485.40	9,600	0	9,600	9,600
6069	Equipment Rental	0.00	0	1,500	0	0
6082	Contractual Expense	534.60	770	1,200	575	575
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	199.00	200	500	200	200
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	141,435.39	161,882	162,012	151,675	151,675

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 6411

CHILD PROTECTIVE LEGAL AD

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	88,831.03	65,000	0	65,000	65,000
	<i>Revenue Total:</i>	88,831.03	65,000	0	65,000	65,000
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	92,051.31	98,440	0	98,440	100,440
6003	Salaries-Employees	0.00	0	0	0	0
6006	FICA	6,999.22	7,531	0	7,531	7,684
6007	Group Health	8,029.46	9,200	0	10,000	10,000
6008	Retirement	8,300.26	8,692	0	9,716	9,913
6011	Workers Compensation	117.28	108	0	108	693
6012	Unemployment Insurance	564.39	689	0	788	804
6014	Office Supplies	534.20	849	0	849	849
6050	Travel	0.00	0	0	0	0
	<i>Expenditure Total:</i>	116,596.12	125,509	0	127,432	130,383



CAMERON COUNTY, TEXAS

GENERAL FUND

Health

100-6300	Health Department
100-6310	Environmental Health
100-6301	Community Services
100-6521	Santa Maria Learning Center
100-6522	Santa Rosa Learning Center
100-6523	La Feria Learning Center
100-6524	Rio Hondo Learning Center
100-6525	Los Indios Learning Center
100-6526	Arroyo City Learning Center
100-6527	Las Yescas Learning Center
100-6528	La Paloma Learning Center
100-6529	Combes Learning Center

APPROVED 2013-2014 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 630

HEALTH DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4211	Registration Fees-Flu Vaccine	9,340.00	14,010	0	14,010	14,010
4339	ST Portion-Indignet Hlth Care	0.00	0	0	0	0
4350	State Tobacco Reimbursement	161,089.85	144,980	0	155,026	155,026
4380	Financing Proceeds	0.00	0	0	0	0
4600	Interest Income	305.47	199	0	375	375
4602	Miscellaneous	10,371.07	3,002	0	5,428	5,428
4640	Sale of Surplus	145.00	0	0	0	0
	Revenue Total:	181,251.39	162,191	0	174,839	174,839
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	224,481.14	254,521	262,521	264,521	272,521
6003	Salaries-Employees	734,126.24	741,316	750,316	762,445	813,528
6004	Overtime	42.06	0	0	0	0
6005	Extra Help	4,200.48	35,000	35,000	35,000	35,000
6006	FICA	70,609.11	80,427	80,275	81,240	86,213
6007	Group Health	140,689.32	152,138	177,425	165,368	176,484
6008	Retirement	86,393.72	89,743	95,753	101,361	107,777
6009	Auto Allowance	45.54	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	6,368.06	8,463	8,000	7,295	7,758
6012	Unemployment Insurance	5,777.22	7,359	7,400	8,496	9,016
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	5,663.33	8,845	9,405	9,405	9,405
6016	Gasoline	12,397.05	14,800	14,800	14,800	14,800
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	21,942.31	27,323	35,000	35,000	35,000
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	1,228.86	2,100	2,100	2,100	2,100
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	7,898.00	10,000	8,600	8,600	8,600
6046	Medical and Dental	61.11	250	2,000	2,000	2,000
6047	Mobile Phones	3,463.48	4,700	3,500	3,000	3,410
6048	Communications	95,944.37	94,606	94,606	96,000	96,000
6049	Postage	4,748.42	5,000	5,000	5,000	5,000
6050	Travel	0.00	0	0	0	0
6054	Advertising	0.00	406	500	500	500
6057	Vehicle Insurance	1,868.07	2,995	2,995	2,995	2,995
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	70.00	0	71	71	71
6060	Electricity	581.57	920	500	920	920

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 630

HEALTH DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6061	Natural Gas	0.00	0	0	0	0
6063	Sewage and Garbage	4,711.00	5,000	7,700	5,000	5,000
6064	Building Maintenance	4,481.23	4,100	2,000	100	100
6067	Equipment Maintenance	636.29	1,600	1,600	1,600	1,600
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	3,047.30	4,500	4,500	4,500	4,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	1,721.00	1,600	1,600	1,600	1,600
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	4,789.79	1,492	0	0	0
6078	Education and Training	170.00	838	1,588	1,588	1,588
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	57,107.66	65,600	67,600	67,600	67,600
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,505,263.73</u>	<u>1,625,642</u>	<u>1,682,355</u>	<u>1,688,105</u>	<u>1,771,086</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 6301

COMMUNITY SERVICES

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	474.83	500	500	500	500
6016	Gasoline	2,189.24	2,400	2,400	2,400	2,400
6030	Vehicle Repairs	500.00	500	500	500	500
6047	Mobile Phones	85.98	516	516	516	516
6048	Communications	0.00	0	0	0	0
6057	Vehicle Insurance	297.19	450	450	450	450
6058	Liability Other Insurance	0.00	0	0	0	0
6064	Building Maintenance	769.55	838	838	838	838
6070	INDIRECT COST	0.00	0	0	0	0
6082	Contractual Expense	1,020.00	1,550	1,550	1,550	1,550
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	5,336.79	6,754	6,754	6,754	6,754

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 631

ENVIRONMENTAL HEALTH

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4203	Subdivision Plat Inspection Fee	2,600.00	2,700	0	3,000	3,000
4204	Inspections	30,000.00	68,782	0	93,107	93,107
4205	Septic Tank Fees	36,190.00	36,190	0	45,540	45,540
4300	State Revenue	0.00	0	0	0	0
4540	Fines	204.91	225	0	0	0
4600	Interest Income	0.00	0	0	0	0
4602	Miscellaneous	15,844.65	2,183	0	12,587	12,587
Revenue Total:		84,839.56	110,080	0	154,234	154,234
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	28,570.65	29,230	29,230	29,230	30,230
6003	Salaries-Employees	288,741.33	287,958	333,827	313,758	347,827
6004	Overtime	0.00	0	0	0	0
6006	FICA	23,603.98	26,239	27,774	26,239	28,921
6007	Group Health	59,533.26	69,000	80,000	75,000	80,000
6008	Retirement	28,532.73	30,286	34,273	33,853	37,314
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	4,463.43	5,000	5,420	5,000	5,000
6011	Workers Compensation	3,528.10	3,571	2,723	3,030	3,315
6012	Unemployment Insurance	1,902.94	2,401	2,541	2,744	3,024
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	8,984.36	11,160	13,300	9,000	9,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	34,021.68	36,000	38,784	36,000	36,000
6017	Butane	8,478.15	7,644	10,000	10,000	10,000
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	16,363.27	11,192	20,000	16,000	16,000
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	9,401.62	8,000	10,500	9,000	9,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	1,350	0	0
6045	Professional Services	7,018.00	8,611	11,000	11,000	11,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	2,504.47	3,262	3,262	3,262	7,361
6048	Communications	11,123.42	11,375	11,375	11,375	11,375
6049	Postage	1,271.00	2,500	2,500	1,800	1,800
6050	Travel	0.00	0	0	0	0
6054	Advertising	0.00	195	0	0	0
6056	Property Insurance	113.19	150	150	150	150
6057	Vehicle Insurance	3,749.38	4,000	4,200	4,000	4,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 631

ENVIRONMENTAL HEALTH

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	71.00	0	30	30	30
6060	Electricity	760.63	1,200	1,200	1,200	1,200
6061	Natural Gas	0.00	0	0	0	0
6062	Water	544.31	600	600	600	600
6063	Sewage and Garbage	400.00	504	972	300	300
6064	Building Maintenance	610.50	4,000	4,000	4,000	4,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,479.14	2,000	3,000	3,000	3,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,971.05	774	2,500	2,500	2,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	1,377.00	1,046	1,890	1,890	1,890
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	975.63	11,068	18,006	0	0
6078	Education and Training	3,750.29	1,109	2,500	2,500	2,500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	0.00	0	4,896	0	0
6096	Equipment	19,076.00	0	27,000	0	0
6100	Weapons	0.00	0	0	0	0
6195	Safety Supplies	747.14	500	1,000	1,000	1,000
6196	Safety Equipment	0.00	0	1,000	1,000	1,000
	Expenditure Total:	<u>573,667.65</u>	<u>580,575</u>	<u>710,803</u>	<u>618,461</u>	<u>669,337</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 6521

SANTA MARIA-LEARNING CENT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	11,279.23	10,023	10,496	10,023	11,022
6006	FICA	856.90	767	802	767	843
6011	Workers Compensation	41.68	88	78	75	83
6012	Unemployment Insurance	67.16	70	73	80	88
6014	Office Supplies	694.87	0	750	750	750
6048	Communications	0.00	0	0	0	0
6050	Travel	116.60	422	422	422	422
6060	Electricity	0.00	0	0	0	0
6077	Data Processing	0.00	750			
	<i>Expenditure Total:</i>	13,056.44	12,120	12,621	12,117	13,208

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 6522

SANTA ROSA-LEARNING CENTE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	8,937.60	10,023	10,496	10,023	10,622
6006	FICA	683.69	767	802	767	813
6011	Workers Compensation	31.31	88	78	75	80
6012	Unemployment Insurance	53.51	70	73	80	85
6014	Office Supplies	1,623.26	1,700	1,700	1,700	1,700
6048	Communications	0.00	0	0	0	0
6050	Travel	125.93	156	156	156	156
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	0.00	236	236	236	236
	<i>Expenditure Total:</i>	11,455.30	13,040	13,541	13,037	13,692

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 6523

LA FERIA-LEARNING CENTER

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	13,009.60	15,033	15,744	15,033	16,232
6006	FICA	995.17	1,150	1,204	1,150	1,242
6011	Workers Compensation	47.01	132	118	113	122
6012	Unemployment Insurance	77.77	105	110	120	130
6014	Office Supplies	1,082.36	1,200	2,090	2,090	2,090
6050	Travel	124.30	234	234	234	234
6060	Electricity	3,159.04	5,100	5,100	3,600	3,600
6062	Water	0.00	0	0	0	0
6064	Building Maintenance	0.00	236	236	236	236
	<i>Expenditure Total:</i>	18,495.25	23,190	24,836	22,576	23,886

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 6524

RIO HONDO

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	12,144.40	15,034	15,744	15,034	16,232
6006	FICA	929.05	1,150	1,204	1,150	1,242
6011	Workers Compensation	44.20	132	118	113	122
6012	Unemployment Insurance	72.62	105	110	120	130
6014	Office Supplies	1,774.13	339	2,050	2,050	2,050
6016	Gasoline	0.00	0	0	0	0
6025	Food-Human	0.00	75			
6050	Travel	140.36	144	144	144	144
6057	Vehicle Insurance	0.00	0	0	0	0
6077	Data Processing	0.00	1,686			
	<i>Expenditure Total:</i>	15,104.76	18,665	19,370	18,611	19,920

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 6525

LOS INDIOS-LEARNING CENTE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	9,460.80	10,023	10,496	10,023	10,822
6006	FICA	723.81	767	802	767	828
6011	Workers Compensation	35.05	88	78	75	81
6012	Unemployment Insurance	56.56	70	73	80	87
6014	Office Supplies	545.80	495	700	700	700
6050	Travel	9.42	180	180	180	180
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	218.46	236	236	236	236
6077	Data Processing	0.00	280			
	<i>Expenditure Total:</i>	11,049.90	12,139	12,565	12,061	12,934

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 6526

ARROYO CITY LEARNING CENT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	4,063.60	5,012	5,248	5,012	5,012
6006	FICA	310.88	383	401	383	383
6011	Workers Compensation	14.70	44	39	38	38
6012	Unemployment Insurance	24.30	35	36	40	40
6014	Office Supplies	502.15	187	565	565	565
6048	Communications	0.00	0	0	0	0
6050	Travel	105.60	0	228	228	228
6077	Data Processing	0.00	606			
	<i>Expenditure Total:</i>	5,021.23	6,267	6,517	6,266	6,266

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 6527

LAS YESCAS LEARNING CENTE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	2,871.20	5,012	5,248	5,012	5,012
6006	FICA	219.65	383	401	383	383
6011	Workers Compensation	10.39	44	39	38	38
6012	Unemployment Insurance	17.22	35	36	40	40
6014	Office Supplies	191.66	450	450	450	450
6050	Travel	8.36	78	78	78	78
	<i>Expenditure Total:</i>	<u>3,318.48</u>	<u>6,002</u>	<u>6,252</u>	<u>6,001</u>	<u>6,001</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 6528

LA PALOMA

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4675	Family Learning Ctr Donation	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	10,966.62	10,023	10,496	10,023	10,023
6006	FICA	838.95	767	802	767	767
6011	Workers Compensation	38.37	88	78	75	75
6012	Unemployment Insurance	65.75	70	73	80	80
6014	Office Supplies	389.45	0	450	450	450
6048	Communications	0.00	0	0	0	0
6050	Travel	0.00	0	100	100	100
6064	Building Maintenance	0.00	236	236	236	236
6077	Data Processing	0.00	450			
	<i>Expenditure Total:</i>	<u>12,299.14</u>	<u>11,634</u>	<u>12,235</u>	<u>11,731</u>	<u>11,731</u>



CAMERON COUNTY, TEXAS

GENERAL FUND

Welfare

100-6400	Indigent Services/Autopsies
100-6410	Child Welfare
100-6420	Indigent Care

APPROVED 2013-2014 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 640

INDIGENT SERVICES/AUTOPSI

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	61,000.18	61,500	61,500	61,500	62,500
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,548.37	4,705	4,705	4,705	4,781
6007	Group Health	4,400.02	4,600	4,600	5,000	5,000
6008	Retirement	5,496.75	5,430	5,430	6,070	6,169
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	546.22	2,663	2,663	2,257	2,294
6012	Unemployment Insurance	365.83	431	431	492	500
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	0.00	458	458	458	458
6045	Professional Services	151,450.00	164,000	164,000	164,000	164,000
6046	Medical and Dental	589,165.96	522,000	590,000	570,000	570,000
6047	Mobile Phones	311.70	900	900	900	900
6048	Communications	1,816.00	2,400	2,400	2,400	2,400
6049	Postage	26.45	0	0	0	0
6050	Travel	0.00	0	0	0	0
6078	Education and Training	0.00	200	200	200	200
	<i>Expenditure Total:</i>	819,127.48	769,287	837,287	817,982	819,202

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 641

CHILD WELFARE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6022	Drugs Medicine	0.00	100	100	100	100
6027	Clothing	0.00	12,000	12,000	12,000	12,000
6044	Appointed Attorneys	493,756.60	600,000	600,000	550,000	550,000
6045	Professional Services	0.00	0	0	0	0
6054	Advertising	19,205.02	40,000	40,000	30,000	30,000
6055	Printing and Binding	0.00	0	0	0	0
6080	Board of Children	158.08	1,980	1,980	1,980	1,980
6082	Contractual Expense	0.00	0	0	0	0
6102	Prescriptions	0.00	150	150	150	150
	<i>Expenditure Total:</i>	513,119.70	654,230	654,230	594,230	594,230

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

Fund 100 Dept. 642

INDIGENT HEALTH CARE CLAI

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	3,135,971.00	3,135,971	0	3,135,971	3,135,971
6101	Physicians/Non-Emergency	0.00	0	0	0	0
	<i>Expenditure Total:</i>	3,135,971.00	3,135,971	0	3,135,971	3,135,971

CAMERON COUNTY, TEXAS

GENERAL FUND

Transfers

100-6700 Transfers

APPROVED 2013-2014 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2013-2014 Budget

FUND 100

4390	2012	2013	2013	2014	2014
	<u>Actual</u>	<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
Transfers In					
AG Child Support	0	49,155	49,155	49,155	49,155
Veterans	1,378,987	1,631,859	1,631,859	1,479,806	1,551,694
Free Trade Bridge	274,650	354,000	354,000	388,546	408,895
Gateway	3,760,892	3,999,545	3,999,545	4,716,337	4,954,779
Cameron County Parks	656,048	738,886	335,844	229,852	238,579
Total	<u>\$6,070,577</u>	<u>\$6,773,445</u>	<u>\$6,370,403</u>	<u>\$6,863,696</u>	<u>\$7,203,102</u>

6700					
Transfers Out					
Criminal Justice Grant	19,684	19,684	19,684	19,684	19,684
Juvenile Programs	2,307	2,307	2,307	2,307	2,307
Community Corrections	20,239	20,239	20,239	20,239	20,239
Juvenile Probation	62,592	62,592	62,592	0	0
Juvenile Services	26,552	26,552	26,552	26,552	26,552
Bail Security Fund	0	13,800	13,800	13,800	0
County Airport	0	0	0	0	43,000
Pre Trial Release	126,000	226,000	226,000	226,000	226,000
Total	<u>\$ 257,374</u>	<u>\$ 371,174</u>	<u>\$ 371,174</u>	<u>\$ 308,582</u>	<u>\$ 337,782</u>

Pre Trial Release

CAMERON COUNTY, TEXAS

ROAD AND BRIDGE FUND

Precinct Road & Bridge System

Fund Summary

Schedule of Revenues

Departments:

150-421 GIS

150-475 District Attorney Bond Forfeiture

150-617 Commissioner Pct. 1 Staff

150-618 Commissioner Pct. 2 Staff

150-619 Commissioner Pct. 3 Staff

150-620 Commissioner Pct. 4 Staff

150-621 Consolidated Road & Bridge Maintenance & Operations

150-622 Road & Bridge Engineering

150-623 Planning & Inspections

APPROVED 2013-2014 BUDGET

CAMERON COUNTY, TEXAS

ROAD & BRIDGESchedule of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2014

	2012 Actual Budget	2013 Approved Budget	2013 Year-End Estimate	2014 Recommended Budget	2014 Approved Budget
ROAD & BRIDGE REVENUES:					
Taxes	\$ 5,982,190	\$ 6,124,243	\$ 6,124,243	\$ 6,668,941	\$6,668,941
License & Permits	2,731,482	2,498,174	2,498,174	2,770,000	2,770,000
Intergovernmental Revenues	931,010	758,831	758,831	599,301	599,301
Miscellaneous	1,080,855	432,000	432,000	472,000	404,000
TOTAL REVENUES	<u>10,725,537</u>	<u>9,813,248</u>	<u>9,813,248</u>	<u>10,510,242</u>	<u>10,442,242</u>
EXPENDITURES					
Unitized Transition System					
GIS Mapping	234,709	248,641	248,641	252,572	258,523
D.A. Bond Forfeiture	32,219	34,907	34,907	35,566	36,755
Commissioner Staff Pct. #1	90,461	95,546	95,546	96,918	98,995
Commissioner Staff Pct. #2	92,082	98,364	98,364	100,372	102,395
Commissioner Staff Pct. #3	118,621	103,006	103,006	104,439	106,462
Commissioner Staff Pct. #4	95,279	97,956	97,956	99,193	101,312
Consolidated R&B	8,650,292	6,460,348	6,460,348	7,520,349	7,405,995
Colonia Paving Projects	461,582	36,348	36,348	-	-
FEMA Projects	85,403	-	-	-	-
Road & Bridge Engineering	732,398	881,566	881,566	889,744	905,243
Planning & Inspections	677,469	758,566	758,566	763,319	778,792
TOTAL EXPENDITURES	<u>11,270,515</u>	<u>8,815,248</u>	<u>8,815,248</u>	<u>9,862,472</u>	<u>9,794,472</u>
Excess of Revenues Over (Under) Expenditures	<u>(544,978)</u>	<u>998,000</u>	<u>998,000</u>	<u>647,770</u>	<u>647,770</u>
DEBT SERVICE					
Principal retirement	965,494	978,000	978,000	657,299	657,299
Interest	78,367	70,000	70,000	40,471	40,471
TOTAL DEBT SERVICE	<u>1,043,861</u>	<u>1,048,000</u>	<u>1,048,000</u>	<u>697,770</u>	<u>697,770</u>
OTHER FINANCING SOURCES(USES)					
Sale of Capital Assets	90,650	50,000	50,000	50,000	50,000
Transfer Out	-	-	-	-	-
Financing proceeds	1,258,248	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,348,898</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(239,941)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning Fund Balance	<u>3,969,972</u>	<u>3,730,031</u>	<u>3,730,031</u>	<u>3,730,031</u>	<u>3,730,031</u>
Ending Fund Balance	<u>\$ 3,730,031</u>	<u>\$ 3,730,031</u>	<u>\$ 3,730,031</u>	<u>\$ 3,730,031</u>	<u>\$3,730,031</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2013-2014 Budget

<u>Dept.</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Approved</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	3,393,005	3,393,005	0	3,545,301	3,545,301
400	GENERAL REVENUE	0.00	6,124,243	6,124,243	0	6,668,941	6,668,941
421	G.I.S. MAPPING	0.00	228,000	228,000	0	228,000	228,000
617	COMMISSIONERS STAFF PCT 1	0.00	0	0	0	0	0
618	COMMISSIONERS STAFF PCT 2	0.00	0	0	0	0	0
619	COMMISSIONERS STAFF PCT 3	0.00	0	0	0	0	0
621	CONSOLIDATED PRECINTS	0.00	50,000	214,776	0	50,000	50,000
6211	COLONIA PAVING PROJECT	0.00	0	0	0	0	0
622	ENGINEERING & RIGHT OF WA	0.00	0	0	0	0	0
623	PLANNING & INSPECTION	0.00	68,000	68,000	0	68,000	0
	Revenue Total:	0.00	9,863,248	10,028,024	0	10,560,242	10,492,242
<u>TRANSFERS IN</u>							
010	GENERAL FUND TRANSFER	0.00	0	0	0	0	0
074	VETERAN'S BRIDGE TRANSFER	0.00	0	0	0	0	0
077	LOS INDIOS BRIDGE	0.00	0	0	0	0	0
080	GATEWAY BRIDGE TRANSFER	0.00	0	0	0	0	0
	Fund Balance:	0.00	0	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
400	GENERAL REVENUE	0.00	0	0	0	0	0
421	G.I.S. MAPPING	0.00	248,641	248,641	248,641	252,572	258,523
475	DISTRICT ATTORNEY	0.00	34,907	34,907	0	35,566	36,755
617	COMMISSIONERS STAFF PCT 1	0.00	95,546	95,546	0	96,918	98,995
618	COMMISSIONERS STAFF PCT 2	0.00	98,364	98,364	100,132	100,372	102,395
619	COMMISSIONERS STAFF PCT 3	0.00	103,006	103,006	0	104,439	106,462
620	COMMISSIONER STAFF PCT 4	0.00	97,956	97,956	0	99,193	101,312
621	CONSOLIDATED PRECINTS	0.00	7,508,348	7,673,124	6,487,240	8,218,119	8,103,765
6211	COLONIA PAVING PROJECT	0.00	36,348	36,348	0	0	0
6212	FEMA FUNDS	0.00	0	0	0	0	0
622	ENGINEERING & RIGHT OF WA	0.00	881,566	881,566	871,566	889,744	905,243
623	PLANNING & INSPECTION	0.00	758,566	758,566	758,566	763,319	778,792
	Expense Total:	0.00	9,863,248	10,028,024	8,466,145	10,560,242	10,492,242

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2013-2014 Budget

Fund 150 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4311	Building Permits	258,254.00	270,000	0	270,000	270,000
4312	Recording and Filing Fees	198.00	9,500	0	9,500	9,500
4313	Review Fees	30,579.00	16,000	0	16,000	16,000
4343	Automobile Licenses	360,000.00	360,000	0	360,000	360,000
4344	Automobile Registration Fees	2,473,228.30	2,228,174	0	2,500,000	2,500,000
4345	Overweight Fees	77,594.10	31,301	0	61,301	61,301
4354	Commercial Veh. Violations	5,921.14	25,000	0	5,000	5,000
4380	Financing Proceeds	0.00	0	0	0	0
4405	Sales Tax Commissions-Tax Auto	425,790.60	331,530	0	142,000	142,000
4440	Court Cost	0.00	0	0	0	0
4459	Beach Cleanup - Pct#1	24,351.06	20,000	0	20,000	20,000
4520	Bond Forfeitures	120,482.79	95,000	0	155,000	155,000
4600	Interest Income	11,141.24	6,500	0	6,500	6,500
4602	Miscellaneous	-0.01	0	0	0	0
Revenue Total:		3,787,540.17	3,393,005	0	3,545,301	3,545,301
<u>EXPENDITURE ACCOUNTS</u>						
Expenditure Total:		-0.01	0	0	0	0

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2013-2014 Budget

Fund 150 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	5,789,308.21	5,906,387	0	6,463,609	6,463,609
4102	Delinquent Advalorem Taxes	244,657.00	252,860	0	252,860	252,860
4151	Discounts	-118,971.13	-114,386	0	-123,842	-123,842
4159	Penalties and Interest	161,081.43	172,350	0	177,598	177,598
4354	Commercial Veh. Violations	0.00	0	0	0	0
	Revenue Total:	5,838,133.25	6,124,243	0	6,668,941	6,668,941
<u>EXPENDITURE ACCOUNTS</u>						
	Expenditure Total:	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2013-2014 Budget

Fund 150 Dept. 421

G.I.S. MAPPING

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	228,000.00	228,000	0	228,000	228,000
4620	Sale of Maps	195.00	0	0	0	0
	Revenue Total:	228,195.00	228,000	0	228,000	228,000
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	181,785.42	191,148	191,148	191,148	196,147
6004	Overtime	0.00	0	0	0	0
6006	FICA	13,392.54	14,623	14,623	14,623	15,005
6007	Group Health	21,639.00	23,000	23,000	25,000	25,000
6008	Retirement	16,374.59	16,878	16,878	18,866	19,360
6011	Workers Compensation	875.58	1,654	1,654	1,406	1,442
6012	Unemployment Insurance	1,079.96	1,338	1,338	1,529	1,569
6030	Vehicle Repairs	0.00	0	0	0	0
	Expenditure Total:	235,147.09	248,641	248,641	252,572	258,523

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2013-2014 Budget

Fund 150 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	24,328.09	25,670	0	25,670	26,670
6006	FICA	1,860.67	1,964	0	1,964	2,040
6007	Group Health	3,653.34	4,600	0	5,000	5,000
6008	Retirement	2,194.66	2,267	0	2,534	2,632
6011	Workers Compensation	31.36	226	0	193	200
6012	Unemployment Insurance	151.32	180	0	205	213
6014	Office Supplies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	32,219.44	34,907	0	35,566	36,755

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2013-2014 Budget

Fund 150 Dept. 617

COMMISSIONERS STAFF PCT 1

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,234.01	9,235	0	9,235	9,435
6002	Salaries-Assistants/Deputies	38,422.86	38,921	0	38,921	39,921
6003	Salaries-Employees	14,942.93	16,120	0	15,870	16,370
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,401.68	4,917	0	4,917	5,101
6007	Group Health	7,465.82	7,820	0	8,500	8,500
6008	Retirement	5,643.07	5,676	0	6,319	6,487
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	480.70	566	0	480	493
6012	Unemployment Insurance	323.98	385	0	438	450
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,124.25	1,129	0	1,200	1,200
6016	Gasoline	2,549.45	2,800	0	2,800	2,800
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	349.11	1,000	0	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,865.92	1,830	0	1,830	1,830
6048	Communications	2,067.60	1,300	0	1,810	1,810
6049	Postage	4.24	50	0	50	50
6050	Travel	683.35	2,000	0	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	742.44	820	0	870	870
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	249	0	178	178
6078	Education and Training	0.00	500	0	500	500
6082	Contractual Expense	159.82	228	0	0	0
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	90,461.23	95,546	0	96,918	98,995

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2013-2014 Budget

Fund 150 Dept. 618

COMMISSIONERS STAFF PCT 2

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,234.42	9,235	9,235	9,235	9,435
6002	Salaries-Assistants/Deputies	38,422.86	38,921	38,921	38,921	39,921
6003	Salaries-Employees	13,936.58	14,750	14,750	14,750	15,250
6006	FICA	4,498.11	4,812	4,812	4,959	5,089
6007	Group Health	7,299.46	7,820	7,820	8,500	8,500
6008	Retirement	5,551.34	5,555	5,555	6,209	6,377
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	470.85	554	554	472	485
6012	Unemployment Insurance	316.43	376	376	429	441
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	664.76	1,200	1,200	1,200	1,200
6016	Gasoline	1,781.20	3,000	3,000	3,000	3,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	142.50	1,000	1,000	1,000	1,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,152.00	1,152	1,920	1,920	1,920
6048	Communications	3,055.05	3,100	3,100	3,100	3,100
6049	Postage	0.45	50	50	50	50
6050	Travel	1,097.20	2,000	3,000	2,000	2,000
6053	Freight	0.00	0	0	0	0
6057	Vehicle Insurance	742.44	820	820	870	870
6058	Liability Other Insurance	0.00	8	8	8	8
6059	Bonds	71.00	178	178	178	178
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	3,069.36	3,071	3,071	3,071	3,071
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	418.00	500	500	500	500
6082	Contractual Expense	159.82	262	262	0	0
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	92,083.83	98,364	100,132	100,372	102,395

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2013-2014 Budget

Fund 150 Dept. 619

COMMISSIONERS STAFF PCT 3

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,234.52	9,235	0	9,235	9,435
6002	Salaries-Assistants/Deputies	40,422.64	40,921	0	40,921	41,921
6003	Salaries-Employees	15,499.90	15,750	0	15,750	16,250
6006	FICA	4,875.17	5,042	0	5,189	5,319
6007	Group Health	7,411.18	7,820	0	8,500	8,500
6008	Retirement	5,871.14	5,819	0	6,505	6,673
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	495.07	580	0	494	507
6012	Unemployment Insurance	335.15	397	0	453	465
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	731.51	1,200	0	1,200	1,200
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	1,893.62	2,400	0	2,400	2,400
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	161.87	1,000	0	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,152.00	1,152	0	1,152	1,152
6048	Communications	4,865.22	4,500	0	4,800	4,800
6049	Postage	0.00	344	0	344	344
6050	Travel	617.61	2,000	0	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	959.16	1,330	0	1,330	1,330
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	178	0	178	178
6067	Equipment Maintenance	0.00	100	0	100	100
6069	Equipment Rental	2,461.29	2,272	0	2,272	2,272
6073	Dues and Memberships	0.00	116	0	116	116
6078	Education and Training	0.00	500	0	500	500
6082	Contractual Expense	0.00	350	0	0	0
	<i>Expenditure Total:</i>	96,987.05	103,006	0	104,439	106,462

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2013-2014 Budget

Fund 150 Dept. 620

COMMISSIONER STAFF PCT 4

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,249.03	9,235	0	9,235	9,435
6002	Salaries-Assistants/Deputies	38,422.86	38,921	0	38,921	39,921
6003	Salaries-Employees	16,973.41	14,750	0	14,750	15,250
6005	Extra Help	0.00	0	0	0	0
6006	FICA	4,888.93	4,812	0	4,921	5,089
6007	Group Health	7,479.96	7,820	0	8,500	8,500
6008	Retirement	5,820.53	5,555	0	6,159	6,377
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	472.30	554	0	468	485
6012	Unemployment Insurance	317.26	376	0	425	441
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	263.19	280	0	1,200	1,200
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	3,563.09	4,000	0	4,000	4,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	394.76	1,620	0	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	192.00	1,920	0	1,920	1,920
6048	Communications	1,562.99	1,400	0	1,400	1,400
6049	Postage	0.00	0	0	250	250
6050	Travel	2,029.96	2,550	0	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	596.62	1,086	0	1,086	1,086
6058	Liability Other Insurance	0.00	8	0	8	8
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	2,271.96	2,272	0	2,272	2,272
6073	Dues and Memberships	0.00	119	0	0	0
6078	Education and Training	780.00	500	0	500	500
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	95,278.85	97,956	0	99,193	101,312

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2013-2014 Budget

Fund 150 Dept. 621

CONSOLIDATED PRECINTS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	12,695.55	137,884	0	0	0
4380	Financing Proceeds	1,238,153.12	0	0	0	0
4381	Insurance Proceeds	2,560.00	0	0	0	0
4459	Beach Cleanup - Pct#1	0.00	0	0	0	0
4641	Sale Equip-Patrol Units, etc.	90,650.00	50,000	0	50,000	50,000
4670	Donations	48,464.50	26,892	0	0	0
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	Revenue Total:	1,392,523.17	214,776	0	50,000	50,000
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	5,766.83	40,177	40,177	40,177	40,846
6003	Salaries-Employees	2,539,581.56	2,591,731	2,591,731	2,618,856	2,715,356
6004	Overtime	30,169.61	0	0	0	0
6005	Extra Help	8,442.00	23,030	23,030	0	0
6006	FICA	191,923.31	203,103	203,103	203,416	210,849
6007	Group Health	419,751.82	446,977	446,977	485,845	485,845
6008	Retirement	231,813.51	234,431	234,431	262,447	272,037
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	27,538.22	29,300	29,300	29,300	29,300
6011	Workers Compensation	182,349.38	187,763	187,763	159,104	165,092
6012	Unemployment Insurance	15,515.22	18,585	18,585	21,272	22,050
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	31,868.13	42,000	42,000	42,000	42,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	161,517.90	148,000	148,000	148,000	148,000
6017	Butane	3,130.06	4,800	3,300	3,300	3,300
6018	Diesel Fuel	517,356.20	450,818	500,000	500,000	500,000
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	0.00	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	176,109.42	174,500	170,000	170,000	170,000
6031	Building Supplies	0.00	0	0	0	0
6034	Pipe and Plumbing	115.98	2,000	2,000	2,000	2,000
6035	Electrical	0.00	0	0	0	0
6036	Miscellaneous Repairs	443,901.31	152,018	0	0	0
6037	Road Materials	1,594,966.69	1,227,120	1,204,126	2,189,015	1,941,407
6038	Small Tools and Equipment	29,561.41	4,000	4,000	4,000	4,000
6040	Audit and Accounting	0.00	0	0	0	0
6046	Medical and Dental	1,022.00	1,500	1,500	1,500	1,500
6047	Mobile Phones	15,875.73	17,000	17,000	17,000	29,296
6048	Communications	13,376.67	7,200	7,200	7,200	7,200

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2013-2014 Budget

Fund 150 Dept. 621

CONSOLIDATED PRECINTS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6049	Postage	0.00	500	500	500	500
6050	Travel	1,530.20	600	600	600	600
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6056	Property Insurance	56,161.40	53,300	53,300	56,200	56,200
6057	Vehicle Insurance	38,975.22	46,852	46,852	46,852	46,852
6058	Liability Other Insurance	23,734.09	24,992	24,992	24,992	24,992
6059	Bonds	85.94	0	0	0	0
6060	Electricity	14,847.25	16,000	21,000	21,000	21,000
6061	Natural Gas	0.00	300	300	300	300
6062	Water	4,407.69	5,000	5,000	5,000	5,000
6063	Sewage and Garbage	43,265.16	65,000	65,000	65,000	65,000
6064	Building Maintenance	45,223.22	26,000	43,000	43,000	43,000
6065	Bridge Repair	8,948.32	1,000	9,000	9,000	9,000
6066	Other Structures	0.00	0	0	0	0
6067	Equipment Maintenance	246,269.93	215,000	220,000	220,000	220,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	28,738.04	47,673	57,673	57,673	57,673
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	1,000	0	0	0
6077	Data Processing	8,624.69	1,000	1,000	1,000	1,000
6078	Education and Training	1,153.50	1,800	1,800	1,800	1,800
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	50,679.29	80,000	50,000	50,000	50,000
6084	Judges	0.00	0	0	0	0
6096	Equipment	1,422,727.43	20,054	0	0	0
6097	Debt Retirement	965,494.12	978,000	0	657,299	657,299
6098	Debt Interest	78,367.01	70,000	0	40,471	40,471
6101	Physicians/Non-Emergency	0.00	0	0	0	0
6195	Safety Supplies	10,990.29	12,000	0	12,000	12,000
6196	Safety Equipment	0.00	0	12,000	0	0
	Expenditure Total:	9,691,875.75	7,673,124	6,487,240	8,218,119	8,103,765

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2013-2014 Budget

Fund 150 Dept. 6211

COLONIA PAVING PROJECT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	21,601.02	259	0	0	0
6004	Overtime	87,910.39	303	0	0	0
6005	Extra Help	307,197.44	32,916	0	0	0
6006	FICA	31,866.76	2,280	0	0	0
6007	Group Health	4,761.12	115	0	0	0
6008	Retirement	2,205.69	24	0	0	0
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	3,468.16	251	0	0	0
6012	Unemployment Insurance	2,571.64	200	0	0	0
6014	Office Supplies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	461,582.22	36,348	0	0	0

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2013-2014 Budget

Fund 150 Dept. 622

ENGINEERING & RIGHT OF WA

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	71,397.75	71,774	71,774	85,274	86,274
6003	Salaries-Employees	335,674.31	400,378	400,378	390,028	401,028
6004	Overtime	0.00	0	0	0	0
6006	FICA	29,840.32	36,120	36,120	36,361	37,279
6007	Group Health	42,872.30	50,600	50,600	60,000	60,000
6008	Retirement	36,686.81	41,691	41,691	46,912	48,097
6009	Auto Allowance	68.04	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	2,091.42	3,072	3,072	2,741	2,811
6012	Unemployment Insurance	2,441.58	3,305	3,305	3,802	3,898
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	15,784.63	13,500	13,500	13,500	13,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	7,250.22	12,000	12,000	12,000	12,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	3,495.03	4,200	2,200	2,200	2,200
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	2,300	0	0	0
6045	Professional Services	1,965.00	32,000	22,000	22,000	22,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	1,907.33	3,500	3,500	3,500	4,730
6048	Communications	23,271.44	22,066	22,066	22,066	22,066
6049	Postage	739.21	2,000	2,000	2,000	2,000
6050	Travel	6,200.12	4,700	7,700	7,700	7,700
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	1,686.58	3,500	4,000	4,000	4,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	880.40	2,800	2,800	2,800	2,800
6058	Liability Other Insurance	0.00	0	500	0	0
6064	Building Maintenance	484.58	500	0	500	500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	1,000	1,000	1,000	1,000
6069	Equipment Rental	13,071.90	14,500	14,500	14,500	14,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	934.00	1,060	1,360	1,360	1,360
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	2,419.40	4,000	4,000	4,000	4,000

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2013-2014 Budget

Fund 150 Dept. 622

ENGINEERING & RIGHT OF WA

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6078	Education and Training	3,844.00	5,000	5,500	5,500	5,500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	117,681.67	126,000	98,000	98,000	98,000
6084	Judges	0.00	0	0	0	0
6088	Right of Way (R.O.W.)	9,711.20	20,000	48,000	48,000	48,000
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	732,399.24	881,566	871,566	889,744	905,243

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2013-2014 Budget

Fund 150 Dept. 623

PLANNING & INSPECTION

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	70,000.00	68,000	0	68,000	0
4313	Review Fees	0.00	0	0	0	0
	<i>Revenue Total:</i>	70,000.00	68,000	0	68,000	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	152,468.09	209,445	209,445	215,270	217,205
6003	Salaries-Employees	288,387.16	296,270	296,270	286,391	295,391
6004	Overtime	64.94	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	32,151.43	38,687	38,687	38,377	39,214
6007	Group Health	41,489.44	50,301	50,301	54,675	54,675
6008	Retirement	39,745.62	44,655	44,655	49,514	50,593
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	2,960.17	3,568	3,568	2,979	3,053
6012	Unemployment Insurance	2,648.59	3,540	3,540	4,013	4,101
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	6,839.31	3,500	6,000	6,000	6,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	29,066.38	26,000	26,000	26,000	26,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	4,574.34	5,500	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	2,712.67	6,000	6,000	6,000	8,460
6048	Communications	0.00	0	0	0	0
6052	Travel-Mileage Reimbursement	2,498.80	7,400	7,400	7,400	7,400
6053	Freight	0.00	0	0	0	0
6057	Vehicle Insurance	3,714.90	2,700	2,700	2,700	2,700
6058	Liability Other Insurance	0.00	0	0	0	0
6078	Education and Training	100.00	1,000	1,000	1,000	1,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	68,048.32	60,000	60,000	60,000	60,000
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	677,470.16	758,566	758,566	763,319	778,792



CAMERON COUNTY, TEXAS

LAW LIBRARY FUND

APPROVED 2013-2014 BUDGET

CAMERON COUNTY, TEXAS

LAW LIBRARY FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2014

	2012	2013	2013	2014	2014
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Library Fees	\$ 182,714	\$ 175,000	\$ 175,000	\$ 183,000	\$ 183,000
Photocopying	0	0	0	0	0
Interest Income	1,056	650	1,000	650	650
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>183,770</u>	<u>175,650</u>	<u>176,000</u>	<u>183,650</u>	<u>183,650</u>
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>289,253</u>	<u>289,893</u>	<u>289,896</u>	<u>290,046</u>	<u>290,246</u>
AMOUNT AVAILABLE	473,023	465,543	465,896	473,696	473,896
LESS APPROPRIATIONS:	<u>183,127</u>	<u>175,650</u>	<u>175,650</u>	<u>183,650</u>	<u>183,650</u>
PROJECTED YEAR-END FUND BALANCE	<u><u>\$ 289,896</u></u>	<u><u>\$ 289,893</u></u>	<u><u>\$ 290,246</u></u>	<u><u>\$ 290,046</u></u>	<u><u>\$ 290,246</u></u>

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2013-2014 Budget

<u>Dept.</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Approved</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
419	PROGRAM DEVELOPMENT & MGT	0.00	0	0	0	0	0
650	LAW LIBRARY	0.00	175,650	175,650	0	183,650	183,650
	<i>Revenue Total:</i>	0.00	175,650	175,650	0	183,650	183,650
<u>TRANSFERS IN</u>							
419	PROGRAM DEVELOPMENT & MGT	0.00	0	0	0	0	0
650	LAW LIBRARY	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	0	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>							
419	PROGRAM DEVELOPMENT & MGT	0.00	0	0	0	0	0
435	DISTRICT COURTS	0.00	0	0	0	0	0
650	LAW LIBRARY	0.00	175,650	175,650	179,672	183,650	183,650
	<i>Expense Total:</i>	0.00	175,650	175,650	179,672	183,650	183,650

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2013-2014 Budget

Fund 170 Dept. 650

LAW LIBRARY

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4409	Law Library Fees	182,713.78	175,000	0	183,000	183,000
4447	Copy Receipts	0.00	0	0	0	0
4600	Interest Income	1,055.55	650	0	650	650
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	183,769.33	175,650	0	183,650	183,650
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	30,925.11	31,422	32,422	31,422	32,492
6003	Salaries-Employees	22,356.00	22,853	23,853	22,853	23,853
6004	Overtime	0.00	0	0	0	0
6006	FICA	3,807.38	4,152	0	4,157	4,310
6007	Group Health	8,800.04	9,200	4,076	10,000	10,000
6008	Retirement	4,800.88	4,792	8,800	5,364	5,561
6009	Auto Allowance	0.00	0	4,662	0	0
6011	Workers Compensation	379.17	478	159	408	423
6012	Unemployment Insurance	319.32	380	400	435	451
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	380.08	920	1,500	920	920
6031	Building Supplies	0.00	0	0	0	0
6048	Communications	606.31	600	600	600	600
6049	Postage	1.75	500	500	500	500
6050	Travel	0.00	0	0	0	0
6069	Equipment Rental	1,835.86	1,600	1,200	1,600	1,600
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	0.00	0	1,500	1,500	1,500
6079	Legal Books, Publications	108,914.21	98,753	100,000	103,891	101,440
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	183,126.11	175,650	179,672	183,650	183,650

CAMERON COUNTY, TEXAS

EMPLOYEE BENEFITS FUND

APPROVED 2013-2014 BUDGET

**CAMERON COUNTY, TEXAS
EMPLOYEE BENEFITS FUND**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2014**

	2012	2013	2013	2014	2014
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Employee Premiums	\$ 8,279,953	\$ 8,405,856	\$ 8,555,986	\$ 8,905,000	\$ 8,905,000
Cobra Premiums	17,686	13,000	19,000	13,000	13,000
Other Revenues	0	0	2,500		0
Interest Revenues	8,419	6,000	6,000	6,000	6,000
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>8,306,058</u>	<u>8,424,856</u>	<u>8,583,486</u>	<u>8,924,000</u>	<u>8,924,000</u>
ESTIMATED BEGINNING FUND BALANCE	<u>3,237,686</u>	<u>1,814,728</u>	<u>1,814,728</u>	<u>1,398,214</u>	<u>1,398,214</u>
AMOUNT AVAILABLE	11,543,744	10,239,584	10,398,214	10,322,214	10,322,214
LESS APPROPRIATIONS:	<u>9,729,016</u>	<u>8,784,000</u>	<u>9,000,000</u>	<u>9,228,565</u>	<u>9,228,565</u>
USE OF FUND BALANCE	0	585,272	575,272	300,992	304,565
PROJECTED YEAR-END FUND BALANCE	<u>\$ 1,814,728</u>	<u>\$ 1,455,584</u>	<u>\$ 1,398,214</u>	<u>\$ 1,093,649</u>	<u>\$ 1,093,649</u>

CAMERON COUNTY, TEXAS
HEALTH TRUST
2013-2014 Budget

<u>Dept.</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Approved</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
010	GENERAL FUND TRANSFER	0.00	0	0	0	0	0
409	GENERAL ADMINISTRATION	0.00	8,424,856	8,424,856	0	8,924,000	8,924,000
	<i>Revenue Total:</i>	0.00	8,424,856	8,424,856	0	8,924,000	8,924,000
<u>EXPENDITURE ACCOUNTS</u>							
402	HUMAN RESOURCES	0.00	129,713	129,713	0	120,992	124,565
409	GENERAL ADMINISTRATION	0.00	8,784,000	8,784,000	0	9,104,000	9,104,000
	<i>Expense Total:</i>	0.00	8,913,713	8,913,713	0	9,224,992	9,228,565

CAMERON COUNTY, TEXAS
HEALTH TRUST
2013-2014 Budget

Fund 300 Dept. 402

HUMAN RESOURCES

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	48,090.64	48,652	0	40,610	41,610
6003	Salaries-Employees	46,425.24	47,021	0	47,021	49,022
6004	Overtime	38.96	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	6,897.88	7,319	0	6,704	6,933
6007	Group Health	13,734.72	14,361	0	15,000	15,000
6008	Retirement	8,520.19	8,448	0	8,649	8,945
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	715.14	842	0	657	680
6012	Unemployment Insurance	564.46	670	0	701	725
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,162.82	1,500	0	1,500	1,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6049	Postage	0.00	150	0	150	150
6068	Real Estate Rental	0.00	750	0	0	0
	<i>Expenditure Total:</i>	126,150.05	129,713	0	120,992	124,565

CAMERON COUNTY, TEXAS
HEALTH TRUST
2013-2014 Budget

Fund 300 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4321	Health Ins Premiums	8,229,380.48	8,405,856	0	8,905,000	8,905,000
4322	Cobra Premiums	50,572.38	13,000	0	13,000	13,000
4323	DEPENDENT PREMIUMS	0.00	0	0	0	0
4600	Interest Income	8,418.63	6,000	0	6,000	6,000
4602	Miscellaneous	17,685.93	0	0	0	0
	Revenue Total:	8,306,057.42	8,424,856	0	8,924,000	8,924,000
<u>EXPENDITURE ACCOUNTS</u>						
6009	Auto Allowance	0.00	0	0	0	0
6045	Professional Services	22,000.00	24,000	0	24,000	24,000
6046	Medical and Dental	8,100,830.44	7,300,000	0	7,600,000	7,600,000
6048	Communications	0.00	0	0	0	0
6082	Contractual Expense	1,479,969.96	1,460,000	0	1,480,000	1,480,000
	Expenditure Total:	9,602,800.40	8,784,000	0	9,104,000	9,104,000



CAMERON COUNTY, TEXAS

ATTORNEY GENERAL
CHILD SUPPORT FUND

APPROVED 2013-2014 BUDGET

CAMERON COUNTY, TEXAS
ATTORNEY GENERAL CHILD SUPPORT DIVISION
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2014

Fund 580

	2012	2013	2013	2014	2014
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
REVENUES					
AG's-District Clerk	\$ 130,838	\$ 0	\$ 0	\$ 0	\$ 0
AG's-Sheriff	147,129	176,000	75,000	50,000	81,000
AG's-Title IV-E	0	0	0	0	0
Miscellaneous Rev.	0	0	0	0	0
TOTAL REVENUES	<u>277,967</u>	<u>176,000</u>	<u>75,000</u>	<u>50,000</u>	<u>81,000</u>
OTHER SOURCES (USES)					
Transfer OUT	0	(49,155)	(49,155)	(49,155)	(49,155)
ESTIMATED BEGINNING FUND BALANCE	<u>412,567</u>	<u>292,572</u>	<u>292,572</u>	<u>144,417</u>	<u>144,417</u>
AMOUNT AVAILABLE	690,534	419,417	318,417	145,262	176,262
LESS APPROPRIATIONS:	<u>397,962</u>	<u>180,494</u>	<u>174,000</u>	<u>177,347</u>	<u>175,813</u>
USE OF FUND BALANCE	0	0	0	0	
PROJECTED YEAR-END FUND BALANCE	<u>\$ 292,572</u>	<u>\$ 238,923</u>	<u>\$ 144,417</u>	<u>\$ (32,085)</u>	<u>\$ 449</u>

CAMERON COUNTY, TEXAS
A.G. CHILD SUPPORT ENFORC
2013-2014 Budget

<u>Dept.</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Approved</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>							
564	SHERIFF	0.00	0	0	0	0	0
5641	AG SHERIFF CHILD SUPPORT	0.00	0	0	0	0	0
5642	SHERIFF-A.G.CHILD SUPPORT	0.00	0	0	0	0	0
5643	SHERIFF -A.G.CHILD SUPPOR	0.00	176,000	176,000	0	50,000	75,000
5644	A.G.CHILD SUPPORT DIVISIO	0.00	0	0	0	0	0
5645	A.G.CHILD SUPPORT DIVISIO	0.00	0	0	0	0	0
5646	A.G.CHILD SUPPORT DIVISIO	0.00	0	0	0	0	0
5647	A.G.CHILD SUPPORT DIVISIO	0.00	0	0	0	0	0
5648	A.G.CHILD SUPPORT DIVISIO	0.00	0	0	0	0	0
5649	A.G. CHILD SUPPORT DIVISI	0.00	0	0	0	0	0
	<i>Revenue Total:</i>	0.00	176,000	176,000	0	50,000	75,000
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	49,155	49,155	0	49,155	49,155
	<i>Fund Balance:</i>	0.00	49,155	49,155	0	49,155	49,155
<u>EXPENDITURE ACCOUNTS</u>							
564	SHERIFF	0.00	0	0	0	0	0
5641	AG SHERIFF CHILD SUPPORT	0.00	0	0	0	0	0
5642	SHERIFF-A.G.CHILD SUPPORT	0.00	0	0	0	0	0
5643	SHERIFF -A.G.CHILD SUPPOR	0.00	180,494	180,494	180,494	177,347	175,813
5644	A.G.CHILD SUPPORT DIVISIO	0.00	0	0	0	0	0
5645	A.G.CHILD SUPPORT DIVISIO	0.00	0	0	0	0	0
5646	A.G.CHILD SUPPORT DIVISIO	0.00	0	0	0	0	0
5647	A.G.CHILD SUPPORT DIVISIO	0.00	0	0	0	0	0
5648	A.G.CHILD SUPPORT DIVISIO	0.00	0	0	0	0	0
5649	A.G. CHILD SUPPORT DIVISI	0.00	0	0	0	0	0
	<i>Expense Total:</i>	0.00	180,494	180,494	180,494	177,347	175,813

CAMERON COUNTY, TEXAS
A.G. CHILD SUPPORT ENFORC
2013-2014 Budget

Fund 580 Dept. 5643

SHERIFF -A.G.CHILD SUPPOR

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	6,974.80	176,000	0	50,000	75,000
4420	Sheriff Fees	0.00	0	0	0	0
	<i>Revenue Total:</i>	6,974.80	176,000	0	50,000	75,000
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	10,383.19	121,311	121,311	121,311	128,660
6004	Overtime	0.00	0	0	0	0
6006	FICA	768.92	8,055	8,055	9,419	9,842
6007	Group Health	1,361.95	18,400	18,400	20,000	20,000
6008	Retirement	942.70	10,357	10,357	11,881	12,379
6010	Uniforms	0.00	1,200	1,200	0	0
6011	Workers Compensation	348.00	3,957	3,957	3,773	3,929
6012	Unemployment Insurance	56.16	888	888	963	1,003
6016	Gasoline	0.00	10,000	10,000	10,000	0
6030	Vehicle Repairs	0.00	4,306	4,306	0	0
6057	Vehicle Insurance	0.00	2,000	2,000	0	0
6058	Liability Other Insurance	0.00	20	20	0	0
	<i>Expenditure Total:</i>	13,860.92	180,494	180,494	177,347	175,813

CAMERON COUNTY, TEXAS

DEBT SERVICE FUNDS

APPROVED 2013-2014 BUDGET

CAMERON COUNTY, TEXAS
UNLIMITED TAX REVENUE BONDS

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2014

Fund 610

	2012	2013	2013	2014	2014
	Actual	Approved	Year-end Estimate	Recommended	Approved
REVENUES					
Current Taxes-Unlimited	\$ 334,445	\$ 335,513	\$ 335,513	\$ 331,894	\$ 331,894
Delinquent Taxes	26,890	13,094	13,094	10,788	10,788
Supplementals	0	0	0	0	0
Penalty and Interest - Unlimited	15,721	8,889	8,889	8,642	8,642
ESTIMATED TAX REVENUES	<u>377,056</u>	<u>357,496</u>	<u>357,496</u>	<u>351,324</u>	<u>351,324</u>
Less:					
Discounts-Unlimited	(6,873)	(6,476)	(6,476)	(6,359)	(6,359)
Commissions-Unlimited	(3,683)	(3,510)	(3,510)	(3,450)	(3,450)
Errors and Adjustments	(2,549)	(603)	(603)	(576)	(576)
TOTAL DEDUCTIONS	<u>(13,105)</u>	<u>(10,589)</u>	<u>(10,589)</u>	<u>(10,385)</u>	<u>(10,385)</u>
Net Tax Revenue	363,951	346,907	346,907	340,939	340,939
Interest on Investments	<u>1,808</u>	<u>2,000</u>	<u>1,600</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>365,759</u>	<u>348,907</u>	<u>348,507</u>	<u>340,939</u>	<u>340,939</u>
Debt Service Requirements:					
Redemption of Serial Bonds	155,000	165,000	165,000	170,000	170,000
Interest Coupons	184,008	177,002	177,002	169,572	169,572
Fiscal Agent Fees	<u>950</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total Debt Service requirements	<u>339,958</u>	<u>343,002</u>	<u>343,002</u>	<u>340,572</u>	<u>340,572</u>
Excess of Revenues Over (Under) Expen	25,801	5,905	5,505	367	367
BEGINNING FUND BALANCE (Oct 1)	<u>563,669</u>	<u>589,470</u>	<u>589,470</u>	<u>594,975</u>	<u>594,975</u>
ENDING FUND BALANCE (Sept.30)	<u>\$ 589,470</u>	<u>\$ 595,375</u>	<u>\$ 594,975</u>	<u>\$ 595,342</u>	<u>\$ 595,342</u>

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2013-2014 Budget

<u>Dept.</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Approved</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	2,000	2,000	0	0	0
400	GENERAL REVENUE	0.00	346,907	346,907	0	340,939	340,939
	<i>Revenue Total:</i>	0.00	348,907	348,907	0	340,939	340,939
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
730	CO'S, SERIES 2004	0.00	0	0	0	0	0
732	1994 UNLIMITED TAX ROAD B	0.00	0	0	0	0	0
733	1995 UNLIMITED TAX ROAD B	0.00	0	0	0	0	0
734	2002 ROAD BONDS	0.00	0	0	0	0	0
735	2005 ROAD BONDS	0.00	117,379	117,379	0	114,824	114,824
736	2008 ROAD BONDS	0.00	225,623	225,623	0	225,748	225,748
	<i>Expense Total:</i>	0.00	343,002	343,002	0	340,572	340,572

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2013-2014 Budget

Fund 610 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	334,444.60	335,513	0	331,894	331,894
4102	Delinquent Advalorem Taxes	26,791.40	13,094	0	10,788	10,788
4103	Supplemental	0.00	0	0	0	0
4110	Penalty & Interest Other	202.78	8,889	0	8,642	8,642
4151	Discounts	-6,873.03	0	0	0	0
	Revenue Total:	333,946.66	346,907	0	340,939	340,939

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2013-2014 Budget

Fund 610 Dept. 735

2005 ROAD BONDS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	65,000.00	70,000	0	70,000	70,000
6098	Debt Interest	49,260.01	46,879	0	44,324	44,324
6099	Fiscal Agent Fees	450.00	500	0	500	500
	<i>Expenditure Total:</i>	114,710.01	117,379	0	114,824	114,824

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2013-2014 Budget

Fund 610 Dept. 736

2008 ROAD BONDS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6096	Equipment	0.00	0	0	0	0
6097	Debt Retirement	90,000.00	95,000	0	100,000	100,000
6098	Debt Interest	134,747.51	130,123	0	125,248	125,248
6099	Fiscal Agent Fees	500.00	500	0	500	500
	<i>Expenditure Total:</i>	225,247.51	225,623	0	225,748	225,748

CAMERON COUNTY, TEXAS
LIMITED TAX REVENUE BONDS

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2014

Fund 630

	2012	2013	2013	2014	2014
	Actual	Approved	Year-end Estimate	Recommended	Approved
REVENUES					
Current Taxes-Limited	\$ 5,704,622	\$ 5,637,757	\$ 5,637,757	\$ 5,860,966	\$ 5,860,966
Delinquent Taxes	277,543	203,435	203,435	239,079	239,079
Penalty and Interest - Limited	175,427	153,246	153,246	156,656	156,656
Penalty and Interest - Limited		0	0	0	0
ESTIMATED TAX REVENUES	<u>6,157,592</u>	<u>5,994,438</u>	<u>5,994,438</u>	<u>6,256,701</u>	<u>6,256,701</u>
Less:					
Discounts-Limited	(117,230)	(108,821)	(108,821)	(112,295)	(112,295)
Commissions-Limited	(60,036)	(58,856)	(58,856)	(61,444)	(61,444)
Errors and Adjustments	(34,948)	(21,863)	(21,863)	(21,335)	(21,335)
TOTAL DEDUCTIONS	<u>(212,214)</u>	<u>(189,540)</u>	<u>(189,540)</u>	<u>(195,074)</u>	<u>(195,074)</u>
Net Tax Revenue	5,945,378	5,804,898	5,804,898	6,061,627	6,061,627
Interest on Investments	(107,943)	7,000	7,000	0	0
Total Revenue	<u>5,837,435</u>	<u>5,811,898</u>	<u>5,811,898</u>	<u>6,061,627</u>	<u>6,061,627</u>
Debt Service Requirements:					
Lease/Equipment Purchases	1,116,443	1,187,580	1,187,580	1,255,952	1,255,952
Redemption of Serial Bonds	2,037,129	2,539,816	2,539,816	3,172,911	3,172,911
Interest Coupons	2,283,934	2,081,752	2,081,752	2,021,711	2,021,711
Fical Agent Fees	0	2,750	2,750	2,900	2,900
Bond Issuance Costs	187,484	0	0	0	0
Inerest Other	0	0	0	0	0
Total Debt Service requirements	<u>5,624,990</u>	<u>5,811,898</u>	<u>5,811,898</u>	<u>6,453,474</u>	<u>6,453,474</u>
OTHER FINANCING SOURCES(USES)					
Insurance Proceeds		-	-	-	-
Operating Transfer In	376,249	-	-	573,231	573,231
Bond Discount	(54,034)	-	-	-	-
Bond Premium	437,592	-	-	-	-
Sale of Bond Proceeds	9,610,000	-	-	-	-
Payment to refunded bond escrow agent	(9,865,573)	-	-	-	-
Bond Issuance	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (<u>504,234</u>	<u>-</u>	<u>-</u>	<u>573,231</u>	<u>573,231</u>
Excess of Revenues Over (Under) Expenditure	716,679	0	0	181,384	181,384
BEGINNING FUND BALANCE (Oct 1)	<u>3,712,150</u>	<u>4,428,829</u>	<u>4,428,829</u>	<u>4,428,829</u>	<u>4,428,829</u>
Prior Period Adjustment					
ENDING FUND BALANCE (Sept.30)	<u>\$ 4,428,829</u>	<u>\$ 4,428,829</u>	<u>\$ 4,428,829</u>	<u>\$ 4,610,213</u>	<u>\$ 4,610,213</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2013-2014 Budget

<u>Dept.</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Approved</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	7,000	7,000	0	0	0
400	GENERAL REVENUE	0.00	5,804,898	5,804,898	0	6,061,627	6,061,627
	<i>Revenue Total:</i>	0.00	5,811,898	5,811,898	0	6,061,627	6,061,627
<u>TRANSFERS IN</u>							
074	VETERAN'S BRIDGE TRANSFER	0.00	0	0	0	254,457	254,457
077	LOS INDIOS BRIDGE	0.00	0	0	0	71,024	71,024
080	GATEWAY BRIDGE TRANSFER	0.00	0	0	0	247,750	247,750
083	PARK SYSTEM TRANSFER	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	0	0	0	573,231	573,231
<u>EXPENDITURE ACCOUNTS</u>							
721	2011 REFUNDING CO'S	0.00	51,299	51,299	0	495,775	495,775
722	2011 CO'S	0.00	820,269	820,269	0	1,127,790	1,127,790
723	2012 REFUNDING CO'S	0.00	0	360,478	0	562,650	562,650
729	CO'S,SERIES2008	0.00	582,023	582,024	0	582,011	582,011
730	CO'S, SERIES 2004	0.00	297,968	194,150	0	0	0
741	2002 C.O.'S	0.00	0	0	0	0	0
742	2004 REFUNDING BONDS	0.00	0	0	0	0	0
743	2000 C.O.'S	0.00	0	0	0	0	0
744	2007 C.O.'S	0.00	0	0	0	0	0
745	1994 C.O.'S	0.00	0	0	0	0	0
746	1995 C.O.'S	0.00	0	0	0	0	0
747	LEASED EQUIPMENT PURCHASE	0.00	1,187,580	1,187,580	0	1,255,952	1,255,952
748	2005 REFUNDING BONDS	0.00	1,948,221	1,948,221	0	1,832,046	1,832,046
749	2005 C.O.'S	0.00	924,538	603,550	0	597,250	597,250
	<i>Expense Total:</i>	0.00	5,811,898	5,747,571	0	6,453,474	6,453,474

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2013-2014 Budget

Fund 630 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	4,379,903.12	4,545,293	0	4,675,623	4,675,623
4102	Delinquent Advalorem Taxes	198,752.09	137,390	0	173,034	173,034
4103	Supplemental	0.00	0	0	0	0
4104	Current Taxes Other	1,324,719.53	1,092,464	0	1,185,343	1,185,343
4105	Deliquent Tax Revenue Other	78,791.12	66,045	0	66,045	66,045
4107	Discounts Other	-27,223.48	-21,087	0	-89,584	-89,584
4110	Penalty & Interesst Other	46,030.98	111,932	0	117,464	117,464
4151	Discounts	-90,007.59	-87,734	0	-22,711	-22,711
4159	Penalties and Interest	129,397.48	41,314	0	39,192	39,192
4600	Interest Income	0.44	0	0	0	0
4602	Miscellaneous	0.00	0			
	Revenue Total:	5,805,901.55	5,804,898	0	6,061,627	6,061,627

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2013-2014 Budget

Fund 630 Dept. 721

2011 REFUNDING CO'S

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	22,516	0	280,000	280,000
6098	Debt Interest	28,507.88	28,283	0	215,275	215,275
6099	Fiscal Agent Fees	1,025.06	500	0	500	500
	<i>Expenditure Total:</i>	29,532.94	51,299	0	495,775	495,775

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2013-2014 Budget

Fund 630 Dept. 722

2011 CO'S

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	109,322	0	422,710	422,710
6098	Debt Interest	858,459.01	710,447	0	704,580	704,580
6099	Fiscal Agent Fees	500.00	500	0	500	500
	<i>Expenditure Total:</i>	858,959.01	820,269	0	1,127,790	1,127,790

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2013-2014 Budget

Fund 630 Dept. 723

2012 REFUNDING CO'S

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	120,000	0	290,000	290,000
6098	Debt Interest	0.00	240,028	0	272,150	272,150
6099	Fiscal Agent Fees	0.00	450	0	500	500
	<i>Expenditure Total:</i>	0.00	360,478	0	562,650	562,650

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2013-2014 Budget

Fund 630 Dept. 729

CO'S,SERIES2008

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	231,767.42	244,296	0	256,823	256,823
6098	Debt Interest	349,140.26	337,228	0	324,688	324,688
6099	Fiscal Agent Fees	500.00	500	0	500	500
	<i>Expenditure Total:</i>	581,407.68	582,024	0	582,011	582,011

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2013-2014 Budget

Fund 630 Dept. 730

CO'S, SERIES 2004

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6067	Equipment Maintenance	0.00	0	0	0	0
6097	Debt Retirement	134,062.50	190,000	0	0	0
6098	Debt Interest	114,886.25	3,800	0	0	0
6099	Fiscal Agent Fees	350.00	350	0	0	0
	<i>Expenditure Total:</i>	249,298.75	194,150	0	0	0

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2013-2014 Budget

Fund 630 Dept. 747

LEASED EQUIPMENT PURCHASE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	1,022,996.62	1,079,636	0	1,100,990	1,100,990
6098	Debt Interest	93,445.60	107,944	0	154,962	154,962
6099	Fiscal Agent Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	1,116,442.22	1,187,580	0	1,255,952	1,255,952

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2013-2014 Budget

Fund 630 Dept. 748

2005 REFUNDING BONDS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	1,171,299.66	1,448,683	0	1,383,378	1,383,378
6098	Debt Interest	510,703.49	499,088	0	448,218	448,218
6099	Fiscal Agent Fees	900.00	450	0	450	450
	<i>Expenditure Total:</i>	1,682,903.15	1,948,221	0	1,832,046	1,832,046

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2013-2014 Budget

Fund 630 Dept. 749

2005 C.O.'S

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	500,000.00	525,000	0	540,000	540,000
6098	Debt Interest	418,962.50	78,100	0	56,800	56,800
6099	Fiscal Agent Fees	0.00	450	0	450	450
	<i>Expenditure Total:</i>	918,962.50	603,550	0	597,250	597,250



CAMERON COUNTY, TEXAS

INTERNATIONAL TOLL BRIDGE SYSTEM FUND

740-6100 Los Tomates International Toll bridge
770-6100 Free Trade Bridge at Los Indios
800-6100 Gateway International Toll Bridge

APPROVED 2013-2014 BUDGET

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM
INTERNATIONAL TOLL BRIDGE SYSTEM FUNDS
Statement of Revenues, Expenditures and Changes in Fund Balance
2013-2014 Budget

	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
REVENUES				
0000-4451 Tolls	\$ 15,136,761	\$ 14,544,634	\$ 14,820,000	\$ 15,350,531
0000-4600 Interest	86,589	15,926	15,926	15,926
0000-4602 Other	-	12,000	12,000	12,000
0000-4614 Lease Revenue	466,351	415,000	415,000	415,000
TOTAL REVENUE	<u>15,689,701</u>	<u>14,987,560</u>	<u>15,262,926</u>	<u>15,793,457</u>
 APPROPRIATIONS- Operations	 (3,533,205)	 (7,212,247)	 (6,432,606)	 (6,540,217)
Depreciation**	(999,516)	-	-	-
Total Operating Expenses	<u>(4,532,721)</u>	<u>(7,212,247)</u>	<u>(6,432,606)</u>	<u>(6,540,217)</u>
 REVENUES OVER (UNDER) APPROPRIATIONS	 <u>11,156,980</u>	 <u>7,775,313</u>	 <u>8,830,320</u>	 <u>9,253,240</u>
 OTHER SOURCES (USES)				
000-0000 Transfers to Other Governments	549	-	-	-
0100-6700 Transfer out - General Fund	(1,842,013)	(1,789,909)	(1,672,400)	(1,764,641)
0630-6700 Transfer out - Debt Service	(1,374,476)	-	-	-
Interest on Investments and Receivables	(5,777,900)	(5,985,404)	(6,584,689)	(6,915,368)
Interest on Fiscal Fees	(376,248)	-	(573,231)	(573,231)
TOTAL OTHER SOURCES (USES)	<u>(9,370,088)</u>	<u>(7,775,313)</u>	<u>(8,830,320)</u>	<u>(9,253,240)</u>
 CHANGE IN Net Assets	 1,786,892	 -	 -	 -
 BEGINNING Net Assets	 15,769,837	 17,556,729	 17,556,729	 17,556,729
Prior period Adjustment				
ENDING Net Assets	<u><u>\$ 17,556,729</u></u>	<u><u>\$ 17,556,729</u></u>	<u><u>\$ 17,556,729</u></u>	<u><u>\$ 17,556,729</u></u>

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM

VETERANS INTERNATIONAL TOLL BRIDGE

Statement of Revenues, Expenditures and Changes in Fund Net Assets
2013-2014 Budget

	2012 Actual	2013 Ammended	2013 Recommended	2014 Approved
REVENUES				
6100-4451 Tolls	\$ 7,284,701	\$ 6,987,520	\$ 6,635,000	\$ 6,829,822
0000-4600 Interest	37,314	8,950	8,950	8,950
0000-4602 Other	-	12,000	12,000	12,000
0000-4614 Lease Revenue	187,503	175,000	175,000	175,000
TOTAL REVENUE	<u>7,509,518</u>	<u>7,183,470</u>	<u>6,830,950</u>	<u>7,025,772</u>
APPROPRIATIONS- Operations	(1,705,959)	(4,115,702)	(3,812,833)	(3,863,876)
Depreciation**	(693,339)	-	-	-
Total Operating Expenses	<u>(2,399,298)</u>	<u>(4,115,702)</u>	<u>(3,812,833)</u>	<u>(3,863,876)</u>
REVENUES OVER (UNDER) APPROPRIATIONS	<u>5,110,220</u>	<u>3,067,768</u>	<u>3,018,117</u>	<u>3,161,896</u>
OTHER SOURCES (USES)				
0000-6070 Interlocal Agreement	(1,554,861)	(1,435,909)	(1,283,854)	(1,355,745)
Grant & Program Revenue	-			
Interest on Revenue Bonds	(928,109)			
0100-6700 Transfer out - General Fund	(1,729,861)	(1,631,859)	(1,479,806)	(1,551,694)
0630-6700 Transfer out - Debt Service	(167,017)	-	(254,457)	(254,457)
TOTAL OTHER SOURCES (USES)	<u>(4,379,848)</u>	<u>(3,067,768)</u>	<u>(3,018,117)</u>	<u>(3,161,896)</u>
CHANGE IN NET ASSETS	730,372	-	-	-
BEGINNING NET ASSETS	5,913,595	6,643,967	6,643,967	6,643,967
	-	-	-	-
ENDING NET ASSETS	<u>\$ 6,643,967</u>	<u>\$ 6,643,967</u>	<u>\$ 6,643,967</u>	<u>\$ 6,643,967</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2013-2014 Budget

<u>Dept.</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Approved</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	7,183,470	7,183,470	0	6,830,950	7,025,772
	<i>Revenue Total:</i>	0.00	7,183,470	7,183,470	0	6,830,950	7,025,772
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	1,631,859	1,631,859	0	1,479,806	1,551,694
015	ROAD & BRIDGE FUND	0.00	0	0	0	0	0
063	I&S LIMITED	0.00	0	0	0	254,457	254,457
075	VETERANS I&S TRANSFER	0.00	0	0	0	0	0
080	GATEWAY BRIDGE TRANSFER	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	1,631,859	1,631,859	0	1,734,263	1,806,151
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	1,435,909	1,435,909	0	1,283,854	1,355,745
562	SHERIFF - AUTO THEFT DETA	0.00	378,435	378,435	378,435	382,763	392,523
610	TOLL BRIDGE OPERATIONS	0.00	3,737,267	3,737,267	1,449,928	3,430,070	3,471,353
	<i>Expense Total:</i>	0.00	5,551,611	5,551,611	1,828,363	5,096,687	5,219,621

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2013-2014 Budget

Fund 740 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	1,554,861.00	1,435,909	0	1,283,854	1,355,745
	<i>Expenditure Total:</i>	1,554,861.00	1,435,909	0	1,283,854	1,355,745

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2013-2014 Budget

Fund 740 Dept. 562

SHERIFF - AUTO THEFT DETA

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	256,025.23	260,991	260,991	260,751	269,688
6004	Overtime	992.76	0	0	0	0
6006	FICA	18,957.19	19,814	19,814	19,947	20,631
6007	Group Health	31,361.41	36,800	36,800	40,000	40,000
6008	Retirement	23,162.40	22,733	22,733	25,410	26,210
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	682.07	2,000	2,000	2,000	2,000
6011	Workers Compensation	10,114.64	11,148	11,148	9,448	9,746
6012	Unemployment Insurance	1,541.25	1,802	1,802	2,060	2,124
6013	Photocopying	0.00	0	0	0	0
6016	Gasoline	19,656.70	20,250	20,250	20,250	20,250
6020	Tires and Tubes	0.00	0	0	0	0
6030	Vehicle Repairs	0.00	648	648	648	648
6057	Vehicle Insurance	0.00	2,188	2,188	2,188	1,165
6058	Liability Other Insurance	60.43	61	61	61	61
6067	Equipment Maintenance	0.00	0	0	0	0
	<i>Expenditure Total:</i>	362,554.08	378,435	378,435	382,763	392,523

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2013-2014 Budget

Fund 740 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	7,284,700.82	6,987,520	0	6,635,000	6,829,822
4461	Audit Fees	0.00	0	0	0	0
4600	Interest Income	22,399.73	8,950	0	8,950	8,950
4614	Land Rental	0.00	12,000	0	12,000	12,000
4841	Concessions Leases	175,000.08	175,000	0	175,000	175,000
	Revenue Total:	7,482,100.63	7,183,470	0	6,830,950	7,025,772
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	48,488.49	64,990	64,990	64,990	65,494
6003	Salaries-Employees	611,090.14	718,765	718,765	718,765	750,517
6004	Overtime	81,217.59	40,000	40,000	40,000	40,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	53,753.05	63,017	63,017	63,011	65,408
6007	Group Health	111,702.61	144,173	144,173	156,710	156,710
6008	Retirement	66,699.17	72,738	72,738	81,296	84,390
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	19,246.50	19,700	19,700	19,700	19,700
6011	Workers Compensation	24,079.06	23,270	23,270	19,748	20,573
6012	Unemployment Insurance	4,335.68	5,766	5,766	6,589	6,840
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	15,614.08	15,659	15,659	15,659	15,659
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	26,902.68	24,000	24,000	24,000	24,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	0.00	500	500	500	500
6030	Vehicle Repairs	3,940.74	5,600	2,600	2,600	2,600
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	2,785.57	4,000	4,000	4,000	4,000
6040	Audit and Accounting	11,400.00	12,000	12,000	12,000	12,000
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	0.00	36,500	25,000	25,000	25,000
6047	Mobile Phones	2,527.84	2,000	2,000	2,000	4,460
6048	Communications	15,635.20	8,000	8,000	8,000	8,000
6049	Postage	5,101.92	4,500	4,500	4,500	4,500
6050	Travel	12,026.29	3,000	9,000	9,000	9,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	0.00	1,000	1,000	1,000	1,000
6056	Property Insurance	57,334.18	57,400	57,400	57,400	57,400
6057	Vehicle Insurance	2,282.03	2,500	2,500	2,500	2,500

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2013-2014 Budget

Fund 740 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6058	Liability Other Insurance	7,505.53	10,000	10,000	10,000	10,000
6059	Bonds	0.00	0	0	0	0
6060	Electricity	18,350.20	26,000	26,000	26,000	26,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	6,065.46	3,500	3,500	3,500	3,500
6063	Sewage and Garbage	2,042.90	5,000	5,000	5,000	5,000
6064	Building Maintenance	4,184.17	6,000	6,000	6,000	6,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	23,762.87	26,000	26,000	26,000	26,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	3,325.14	3,100	3,100	3,100	3,100
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	12,350.00	15,000	13,000	13,000	13,000
6077	Data Processing	1,257.74	2,500	2,500	2,500	2,500
6078	Education and Training	150.00	750	750	750	750
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	4,272.36	6,000	8,000	8,000	8,000
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	0.00	0	3,500	3,500	3,500
6096	Equipment	0.00	15,000	20,000	20,000	20,000
6097	Debt Retirement	0.00	1,479,875	0	1,305,384	1,305,384
6098	Debt Interest	928,108.72	806,464	0	655,368	655,368
6099	Fiscal Agent Fees	0.00	1,000	0	1,000	1,000
6195	Safety Supplies	1,663.73	2,000	0	2,000	2,000
6196	Safety Equipment	0.00	0	2,000	0	0
	<i>Expenditure Total:</i>	<u>2,189,201.64</u>	<u>3,737,267</u>	<u>1,449,928</u>	<u>3,430,070</u>	<u>3,471,353</u>

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM
FREE TRADE BRIDGE AT LOS INDIOS
Statement of Revenues, Expenditures and Changes in Fund Net Assets
2013-2014 Budget

	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
REVENUES				
6100-4451 Tolls	\$ 1,798,677	\$ 1,773,874	\$ 1,720,000	\$ 1,780,067
0000-4600 Interest	21,661	1,000	1,000	1,000
0000-4602 Other	-	-	-	-
0000-4614 Lease Revenue	58,152	60,000	60,000	60,000
0000-4300 State Revenue	-	-	-	-
TOTAL REVENUE	<u>1,878,490</u>	<u>1,834,874</u>	<u>1,781,000</u>	<u>1,841,067</u>
 APPROPRIATIONS- Operations	(759,845)	(1,126,874)	(932,884)	(952,252)
Depreciation**	(301,800)	-	-	-
Total Operating Expenses	<u>(1,061,645)</u>	<u>(1,126,874)</u>	<u>(932,884)</u>	<u>(952,252)</u>
 REVENUES OVER (UNDER) APPROPRIATIONS	<u>816,845</u>	<u>708,000</u>	<u>848,116</u>	<u>888,815</u>
 OTHER SOURCES (USES)				
0000-6070 Interlocal Agreement	(287,152)	(354,000)	(388,546)	(408,896)
Interest on Investments	(109,196)			
0100-6700 Transfer out - General Fund	(287,151)	(354,000)	(388,546)	(408,895)
0630-6700 Transfer out - Debt Service	(46,617)	-	(71,024)	(71,024)
TOTAL OTHER SOURCES (USES)	<u>(730,116)</u>	<u>(708,000)</u>	<u>(848,116)</u>	<u>(888,815)</u>
 CHANGE IN NET ASSETS	86,729	-	-	-
 BEGINNING NET ASSETS	414,108	500,837	500,837	500,837
	-	-	-	-
ENDING NET ASSETS	<u>\$ 500,837</u>	<u>\$ 500,837</u>	<u>\$ 500,837</u>	<u>\$ 500,837</u>

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2013-2014 Budget

<u>Dept.</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Approved</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	1,834,874	1,834,874	0	1,781,000	1,841,067
6101	LOS INDIOS PARKING	0.00	0	0	0	0	0
	<i>Revenue Total:</i>	0.00	1,834,874	1,834,874	0	1,781,000	1,841,067
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	354,000	354,000	0	388,546	408,895
015	ROAD & BRIDGE FUND	0.00	0	0	0	0	0
063	I&S LIMITED	0.00	0	0	0	71,024	71,024
078	LOS INDIOS I&S	0.00	0	0	0	0	0
079	LOS INDIOS BRIDGE DEBT RE	0.00	0	0	0	0	0
080	GATEWAY BRIDGE TRANSFER	0.00	0	0	0	0	0
081	BRIDGE I&S TRANSFER	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	354,000	354,000	0	459,570	479,919
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	354,000	354,000	0	388,546	408,896
610	TOLL BRIDGE OPERATIONS	0.00	1,126,874	1,126,874	749,850	932,884	952,252
6101	LOS INDIOS PARKING	0.00	0	0	0	0	0
810	GENERAL FUND TRANSFER	0.00	0	0	0	0	0
	<i>Expense Total:</i>	0.00	1,480,874	1,480,874	749,850	1,321,430	1,361,148

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2013-2014 Budget

Fund 770 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	287,152.00	354,000	0	388,546	408,896
	<i>Expenditure Total:</i>	287,152.00	354,000	0	388,546	408,896

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2013-2014 Budget

Fund 770 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4380	Financing Proceeds	0.00	0	0	0	0
4451	Tolls - Entrance Fees	1,798,677.58	1,773,874	0	1,720,000	1,780,067
4600	Interest Income	20,675.57	1,000	0	1,000	1,000
4602	Miscellaneous	0.00	0	0	0	0
4841	Concessions Leases	58,151.27	60,000	0	60,000	60,000
	Revenue Total:	1,877,504.42	1,834,874	0	1,781,000	1,841,067
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	19,379.81	30,761	35,751	35,761	36,059
6003	Salaries-Employees	356,006.82	330,689	350,689	350,689	366,345
6004	Overtime	41,176.44	31,000	20,000	20,000	20,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	30,853.13	31,093	31,093	31,092	32,314
6007	Group Health	67,585.10	73,494	73,494	79,885	79,885
6008	Retirement	37,529.15	35,890	35,890	40,114	41,691
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	11,598.24	9,600	9,600	9,600	9,600
6011	Workers Compensation	14,491.12	13,264	13,264	11,325	11,812
6012	Unemployment Insurance	2,495.02	2,845	2,845	3,251	3,379
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	5,190.69	8,000	8,000	8,000	8,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	3,170.61	5,000	5,000	5,000	5,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	1,523.01	1,500	1,500	1,500	1,500
6031	Building Supplies	0.00	0	0	0	0
6040	Audit and Accounting	6,400.00	5,000	5,000	5,000	5,000
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	0.00	22,000	15,000	15,000	15,000
6047	Mobile Phones	1,319.83	2,000	2,000	2,000	2,000
6048	Communications	30,031.27	8,000	8,000	8,000	8,000
6049	Postage	1,504.98	750	750	750	750
6050	Travel	8,000.00	6,500	6,500	8,000	8,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	0.00	4,500	4,500	3,000	3,000
6056	Property Insurance	8,368.16	31,200	31,200	31,200	31,200
6057	Vehicle Insurance	297.19	550	550	550	550
6058	Liability Other Insurance	2,125.73	6,000	6,000	6,000	6,000
6059	Bonds	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2013-2014 Budget

Fund 770 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6060	Electricity	33,077.92	34,000	34,000	34,000	34,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	584.28	2,500	2,500	2,500	2,500
6063	Sewage and Garbage	1,036.90	1,208	1,208	1,208	1,208
6064	Building Maintenance	1,325.50	16,600	2,000	2,000	2,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	15,098.28	5,000	5,000	5,000	5,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,166.37	2,500	2,500	2,500	2,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	10,000.00	17,000	17,000	17,000	17,000
6077	Data Processing	0.00	0	2,000	2,000	2,000
6078	Education and Training	0.00	500	500	500	500
6082	Contractual Expense	4,936.60	9,016	9,016	9,016	9,016
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	0.00	900	1,500	1,500	1,500
6096	Equipment	0.00	0	5,000	5,000	5,000
6097	Debt Retirement	0.00	298,947	0	131,991	131,991
6098	Debt Interest	109,195.60	78,067	0	41,952	41,952
6099	Fiscal Agent Fees	0.00	0	0	0	0
6195	Safety Supplies	989.18	1,000	1,000	1,000	1,000
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	827,456.93	1,126,874	749,850	932,884	952,252

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM

GATEWAY INTERNATIONAL TOLL BRIDGE

Statement of Revenues, Expenditures and Changes in Fund Net Assets
2013-2014 Budget

	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
REVENUES				
6100-4451 Tolls	\$ 6,053,383	\$ 5,783,240	\$ 6,465,000	\$ 6,740,642
0000-4600 Interest	27,614	5,976	5,976	5,976
0000-4602 Other	-	-	-	-
0000-4614 Lease Revenue	220,696	180,000	180,000	180,000
TOTAL REVENUE	<u>6,301,693</u>	<u>5,969,216</u>	<u>6,650,976</u>	<u>6,926,618</u>
 APPROPRIATIONS- Operations	 (1,067,401)	 (1,969,671)	 (1,686,889)	 (1,724,089)
Depreciation**	(4,377)	-	-	-
Total Operating Expenses	<u>(1,071,778)</u>	<u>(1,969,671)</u>	<u>(1,686,889)</u>	<u>(1,724,089)</u>
 REVENUES OVER (UNDER) APPROPRIATIONS	 <u>5,229,915</u>	 <u>3,999,545</u>	 <u>4,964,087</u>	 <u>5,202,529</u>
 OTHER SOURCES (USES)				
0770-4390 Transfer In-Los Indios	549	-	-	-
Interest and fiscal fees	(337,171)	-	-	-
0100-6700 Transfer out - General Fund	(3,760,888)	(3,999,545)	(4,716,337)	(4,954,779)
0630-6700 Transfer out- Debt Service	(162,614)	-	(247,750)	(247,750)
TOTAL OTHER SOURCES (USES)	<u>(4,260,124)</u>	<u>(3,999,545)</u>	<u>(4,964,087)</u>	<u>(5,202,529)</u>
 CHANGE IN NET ASSETS	 969,791	 -	 -	 -
 BEGINNING NET ASSETS	 9,442,134	 10,411,925	 10,411,925	 10,411,925
Prior Period Adjustment	-	-	-	-
ENDING NET ASSETS	<u><u>\$10,411,925</u></u>	<u><u>\$ 10,411,925</u></u>	<u><u>\$ 10,411,925</u></u>	<u><u>\$ 10,411,925</u></u>

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2013-2014 Budget

<u>Dept.</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Approved</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	5,969,216	5,969,216	0	6,650,976	6,926,618
	<i>Revenue Total:</i>	0.00	5,969,216	5,969,216	0	6,650,976	6,926,618
<u>TRANSFERS IN</u>							
074	VETERAN'S BRIDGE TRANSFER	0.00	0	0	0	0	0
077	LOS INDIOS BRIDGE	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	0	0	0	0	0
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	3,999,545	3,999,545	0	4,716,337	4,954,779
015	ROAD & BRIDGE FUND	0.00	0	0	0	0	0
063	I&S LIMITED	0.00	0	0	0	247,750	247,750
076	LOS TOMATES CONSTRUCTION	0.00	0	0	0	0	0
077	LOS INDIOS BRIDGE	0.00	0	0	0	0	0
081	BRIDGE I&S TRANSFER	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	3,999,545	3,999,545	0	4,964,087	5,202,529
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	1,969,671	1,969,671	1,264,462	1,686,889	1,724,089
	<i>Expense Total:</i>	0.00	1,969,671	1,969,671	1,264,462	1,686,889	1,724,089

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2013-2014 Budget

Fund 800 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	6,053,383.12	5,783,240	0	6,465,000	6,740,642
4454	JPTech Fee	0.00	0	0	0	0
4600	Interest Income	19,751.65	5,976	0	5,976	5,976
4602	Miscellaneous	0.00	0	0	0	0
4614	Land Rental	220,696.29	180,000	0	180,000	180,000
4640	Sale of Surplus	0.00	0	0	0	0
	Revenue Total:	6,293,831.06	5,969,216	0	6,650,976	6,926,618
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	13,516.34	31,381	31,381	31,381	31,600
6003	Salaries-Employees	553,847.19	730,269	730,269	730,269	760,736
6004	Overtime	82,394.95	40,000	40,000	40,000	40,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	48,278.42	61,326	61,326	61,326	63,674
6007	Group Health	107,428.03	141,202	141,202	153,480	153,480
6008	Retirement	58,514.83	70,786	70,786	79,122	82,152
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	18,430.28	19,600	19,600	19,600	19,600
6011	Workers Compensation	24,853.92	26,216	26,121	22,245	23,135
6012	Unemployment Insurance	3,892.80	5,612	5,612	6,413	6,659
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	10,523.16	14,929	14,929	14,929	14,929
6016	Gasoline	0.00	1,000	1,000	1,000	1,000
6040	Audit and Accounting	6,400.00	6,400	6,400	6,400	6,400
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	0.00	11,000	5,000	5,000	5,000
6047	Mobile Phones	8,811.20	4,000	4,000	4,000	4,000
6048	Communications	2,353.20	4,000	4,000	4,000	4,000
6049	Postage	606.13	250	250	250	250
6050	Travel	3,000.00	2,000	2,000	2,000	2,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6056	Property Insurance	14,509.42	35,700	35,700	35,700	35,700
6057	Vehicle Insurance	0.00	0	0	0	0
6058	Liability Other Insurance	2,786.90	8,400	8,400	8,400	8,400
6059	Bonds	0.00	0	0	0	0
6060	Electricity	10,537.14	20,000	20,000	20,000	20,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	4,154.91	1,750	1,750	1,750	1,750
6063	Sewage and Garbage	1,459.33	2,100	2,100	2,100	2,100
6064	Building Maintenance	2,349.48	7,050	7,050	7,050	7,050

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2013-2014 Budget

Fund 800 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6065	Bridge Repair	0.00	0	1,000	0	0
6067	Equipment Maintenance	6,347.50	4,250	4,250	4,250	4,250
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	949.98	2,000	4,000	4,000	4,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	1,500	1,500	1,500	1,500
6077	Data Processing	0.00	1,500	1,500	1,500	1,500
6082	Contractual Expense	3,840.20	4,336	5,336	5,336	5,336
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	0.00	0	1,500	1,500	1,500
6096	Equipment	0.00	5,000	5,000	5,000	5,000
6097	Debt Retirement	0.00	406,803	0	208,018	208,018
6098	Debt Interest	337,171.02	299,311	0	197,870	197,870
6099	Fiscal Agent Fees	0.00	0	0	0	0
6195	Safety Supplies	449.75	0	1,500	1,500	1,500
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	1,327,406.08	1,969,671	1,264,462	1,686,889	1,724,089



CAMERON COUNTY, TEXAS

COLONIA LIGHT/SCOFFLAW FUND

APPROVED 2013-2014 BUDGET

CAMERON COUNTY, TEXAS
COLONIA LIGHT/SCOFFLAW FUND
 Statement of Revenues, Expenditures and Changes in Fund Balance
 2013-2014 Budget

	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
REVENUES				
0000-4200 Program Revenues	145,569	104,645	97,680	97,680
0000-4614 Assessment	48,347	57,508	57,508	57,508
TOTAL REVENUE	<u>193,916</u>	<u>162,153</u>	<u>155,188</u>	<u>155,188</u>
APPROPRIATIONS				
Scofflaw	(69,490)	(104,645)	(97,680)	(98,561)
Colonia Lights	(49,173)	(57,508)	(59,185)	(58,285)
Total Operating Expenses	<u>(118,663)</u>	<u>(162,153)</u>	<u>(156,865)</u>	<u>(156,846)</u>
REVENUES OVER (UNDER) APPROPRIATIONS	<u>75,253</u>	<u>-</u>	<u>(1,677)</u>	<u>(1,658)</u>
OTHER SOURCES (USES)				
	-	-	-	-
TOTAL OTHER SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN Net Assets	75,253	-	(1,677)	(1,658)
BEGINNING Net Assets	44,753	120,006	120,006	120,006
ENDING Net Assets	<u>\$ 120,006</u>	<u>\$ 120,006</u>	<u>\$ 118,329</u>	<u>\$ 118,348</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2013-2014 Budget

<u>Dept.</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Approved</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
499	TAX ASSESSOR-COLLECTOR	0.00	104,645	104,645	0	97,680	97,680
542	SOLID WASTE COLLECTION	0.00	57,508	57,508	0	57,508	57,508
	<i>Revenue Total:</i>	0.00	162,153	162,153	0	155,188	155,188
<u>EXPENDITURE ACCOUNTS</u>							
499	TAX ASSESSOR-COLLECTOR	0.00	104,645	104,645	77,994	97,680	98,561
542	SOLID WASTE COLLECTION	0.00	24,658	24,658	56,338	14,785	14,785
5421	CAMERON PARK	0.00	6,450	6,450	0	18,000	18,000
5422	LAGUNA HEIGHTS	0.00	26,400	26,400	0	26,400	25,500
	<i>Expense Total:</i>	0.00	162,153	162,153	134,332	156,865	156,846

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2013-2014 Budget

Fund 820 Dept. 499

TAX ASSESSOR-COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	145,568.94	104,645	0	97,680	97,680
	<i>Revenue Total:</i>	145,568.94	104,645	0	97,680	97,680
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	4,957.15	5,000	5,000	5,000	5,000
6003	Salaries-Employees	24,100.52	58,500	34,500	58,500	59,000
6004	Overtime	0.00	0			
6006	FICA	2,191.51	4,858	3,022	4,896	5,049
6007	Group Health	4,794.76	9,476	4,800	10,300	10,300
6008	Retirement	2,619.80	5,607	4,618	6,317	6,514
6011	Workers Compensation	222.64	559	297	480	495
6012	Unemployment Insurance	173.58	445	277	512	528
6014	Office Supplies	0.00	1,000	1,280	1,000	1,000
6016	Gasoline	0.00	2,500	2,500	2,500	2,500
6030	Vehicle Repairs	2,177.69	500	500	500	500
6049	Postage	0.00	1,000	1,000	1,000	1,000
6054	Advertising	0.00	1,800	1,800	1,540	1,540
6057	Vehicle Insurance	0.00	1,000	1,000	1,000	1,000
6069	Equipment Rental	1,800.00	1,500	1,500	1,800	1,800
6077	Data Processing	4,556.68	10,000	15,000	2,335	2,335
6078	Education and Training	0.00	900	900	0	0
	<i>Expenditure Total:</i>	47,594.33	104,645	77,994	97,680	98,561

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2013-2014 Budget

Fund 820 Dept. 542

SOLID WASTE COLLECTION

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4458	Solid Waste Collection Fee	48,346.92	57,508	0	57,508	57,508
4473	Set up fee	0.00	0	0	0	0
	<i>Revenue Total:</i>	48,346.92	57,508	0	57,508	57,508
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	4,003.66	4,000	4,000	4,000	4,000
6003	Salaries-Employees	2,999.44	3,000	3,000	3,000	3,000
6006	FICA	516.44	536	536	536	536
6007	Group Health	662.32	644	616	700	700
6008	Retirement	631.24	618	613	691	691
6011	Workers Compensation	53.43	62	21	53	53
6012	Unemployment Insurance	41.89	49	53	56	56
6014	Office Supplies	3,705.75	3,749	4,749	3,749	3,749
6016	Gasoline	0.00	0	0	0	0
6049	Postage	1,999.95	2,000	2,750	2,000	2,000
6054	Advertising	0.00	0	0	0	0
6060	Electricity	34,560.42	10,000	40,000	0	0
6067	Equipment Maintenance	0.00	0	0	0	0
	<i>Expenditure Total:</i>	49,174.54	24,658	56,338	14,785	14,785

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2013-2014 Budget

Fund 820 Dept. 5421

CAMERON PARK

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	6,450	0	18,000	18,000
	<i>Expenditure Total:</i>	0.00	6,450	0	18,000	18,000

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2013-2014 Budget

Fund 820 Dept. 5422

LAGUNA HEIGHTS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	26,400	0	26,400	25,500
	<i>Expenditure Total:</i>	0.00	26,400	0	26,400	25,500



CAMERON COUNTY, TEXAS

PARK SYSTEM REVENUE FUND

APPROVED 2013-2014 BUDGET

Cameron County, Texas
PARK SYSTEM REVENUE FUND
Statement of Revenues, Expenditures and Changes in Retained Earnings
For the Fiscal Year Ending September 30, 2014

Fund 830

	2012 Actual	2013 Approved	2013 Year-End Estimate	2014 Recommended	2014 Approved
OPERATING REVENUES					
Community Parks	\$ 24,722	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Isla Blanca Park	5,276,037	4,779,733	4,889,159	4,917,477	5,059,477
Andy Bowie Park	437,043	392,400	411,884	431,368	451,368
Adolph Thomae Park	292,397	276,400	323,678	325,578	325,578
Public Beaches	607,409	570,500	608,796	608,796	608,796
Trash Bag Revenue	168,445	100,000	100,000	100,000	100,000
TOTAL OPERATING REVENUE	<u>6,806,053</u>	<u>6,123,533</u>	<u>6,338,017</u>	<u>6,387,719</u>	<u>6,549,719</u>
OPERATING EXPENSES					
Laureles	45,670	65,700	65,700	69,623	69,623
Community Parks	293,174	306,449	477,440	304,461	310,928
La Paloma Park	45,276	54,979	54,979	55,691	55,691
Browne Road Park	146,763	170,400	170,400	182,109	184,523
Isla Blanca Park	1,691,134	2,175,833	1,740,740	1,670,883	1,696,293
Andy Bowie Park	209,110	299,856	245,618	257,253	260,857
Adolph Thomae Park	208,489	235,092	237,092	232,517	240,280
Public Beaches	448,949	223,920	224,118	223,368	225,749
Trash Bag Collection Program		92,570	93,470	100,000	100,000
Capital Improvements	-	-	297,678	288,095	244,643
Bond Capital Improvements		-	-	1,900,000	1,900,000
Beach Cleanup		-	-	-	-
Park Rangers			477,709	632,763	650,819
Code Enforcement	30,724	32,196	32,196	37,261	37,261
Beach Safety Program	-	-	537,472	351,020	352,211
Administration	850,471	1,557,743	1,571,728	1,680,404	1,791,501
Greens Division	164,356	177,909	196,683	182,703	188,807
TOTAL OPERATING EXPENSES	<u>4,134,116</u>	<u>5,392,647</u>	<u>6,423,023</u>	<u>8,168,151</u>	<u>8,309,186</u>
Less: Depreciation/Capital Projects	901,140	-	-	-	-
NET OPERATING INCOME	<u>1,770,797</u>	<u>730,886</u>	<u>(85,006)</u>	<u>(1,780,432)</u>	<u>(1,759,467)</u>
NON-OPERATING REVENUES (EXPENSES)					
Other Resources	15,820	8,000	8,000	8,000	8,000
Gain on Sale of Capital Assets	14,548	-	-	-	-
State Grants	179,863	-	766,466	4,406,970	2,566,970
Bond Proceeds	-	-	-	1,900,000	1,900,000
Interest expense and fiscal agent fees	(410,696)	-	-	-	-
Bond Issuance Costs	(13,497)	-	-	-	-
Transfer In	-	-	-	-	-
Transfer to General Fund (Learning Centers)	(656,048)	(738,886)	(335,164)	(229,852)	(238,579)
Transfer to Park Debt Service Fund	-	-	-	-	-
Donations	-	-	-	-	-
Grant & Program Expenses	(164,987)	-	(766,466)	(4,472,924)	(2,632,924)
Other Uses	0	-	-	-	-
TOTAL NON-OPERATING REVENUES AND (EXPENSES)	<u>(1,034,997)</u>	<u>(730,886)</u>	<u>(327,164)</u>	<u>1,612,194</u>	<u>1,603,467</u>
INCREASE (DECREASE) IN RETAINED EARNINGS/ FUND BALANCE	735,800	-	(412,170)	(168,238)	(156,000)
Beginning Net Assets	9,556,886	10,292,686	10,292,686	9,880,516	9,880,516
Prior Period Adjustment	-	-	-	-	-
Total Ending Net Assets	<u>\$ 10,292,686</u>	<u>\$ 10,292,686</u>	<u>\$ 9,880,516</u>	<u>\$ 9,712,278</u>	<u>\$ 9,724,516</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

<u>Dept.</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Approved</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	8,000	8,000	0	8,000	8,000
535	LAURELS	0.00	0	0	0	0	0
652	COMMUNITY PARKS	0.00	4,500	4,500	0	4,500	4,500
6521	SANTA MARIA-LEARNING CENT	0.00	0	0	0	0	0
654	BROWNE ROAD PARK	0.00	0	0	0	0	0
655	CIAP GRANT PROJECTS	0.00	0	48,000	48,000	48,000	48,000
6551	CIAP-ADMIN	0.00	0	73,703	73,703	73,703	73,703
6552	CIAP-NATURE PARK	0.00	0	628,315	628,315	628,315	628,315
6553	CIAP-DEEP RIVER	0.00	0	90,000	90,000	90,000	90,000
6554	CIAP-BEACH ENHANCEMENT	0.00	0	250,000	250,000	250,000	0
6555	CIAP-OIL SPILL	0.00	0	70,738	70,738	70,738	70,738
6556	CIAP-ISLA DEL CARMEN	0.00	0	0	0	0	0
6557	CIAP-PLANT CENTER	0.00	0	185,000	185,000	185,000	185,000
6558	CIAP-SHORELINE STABILIZAT	0.00	0	245,000	245,000	245,000	245,000
6559	CIAP	0.00	0	500,000	500,000	500,000	0
656	CABANA PROJECT-ISLA BLANC	0.00	0	126,284	126,284	126,284	126,284
6561	CIAP	0.00	0	170,000	170,000	170,000	0
6562	BAHIA GRANDE PHASE III	0.00	0	575,000	575,000	575,000	575,000
657	BIRD WATCH OVERLOOK PROJE	0.00	0	0	0	0	0
6571	CIAP-BAHIA GRANDE PHASE 4	0.00	0	0	0	0	0
6585	HWY 48 BOAT RAMP	0.00	0	74,930	74,930	74,930	74,930
659	CMP CYCLE 6 PROJECT-RESTR	0.00	0	0	0	0	0
660	ISLA BLANCA PARK	0.00	4,779,733	4,779,733	0	4,917,477	5,059,477
6601	ISLA BLANCA BEACH MAINTEN	0.00	0	0	0	0	0
661	ANDY BOWIE PARK	0.00	392,400	392,400	0	431,368	451,368
6611	ANDY BOWIE BEACH MAINTENA	0.00	0	0	0	0	0
662	THOMAE PARK	0.00	276,400	276,400	0	325,578	325,578
663	PARKS CAPITAL IMPROVEMENT	0.00	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
664	PUBLIC BEACHES	0.00	570,500	570,500	0	608,796	608,796
6641	TRASH BAG COLLECTION PROG	0.00	100,000	100,000	0	100,000	100,000
667	E.K.ATWOOD PARK	0.00	0	0	0	0	0
668	PARK RANGERS	0.00	0	0	0	0	0
669	PARK SYSTEM ADMINISTRATIO	0.00	0	0	0	0	0
6692	Parks Donation	0.00	0	600	0	0	0
6693	BAHIA GRANDE	0.00	0	450,000	450,000	450,000	450,000
6694	PARKS SUMMER PROGRAM	0.00	0	0	0	0	0
	Revenue Total:	0.00	8,031,533	11,519,103	5,386,970	11,782,689	11,024,689
<u>TRANSFERS IN</u>							
010	GENERAL FUND TRANSFER	0.00	0	0	0	0	0
	Fund Balance:	0.00	0	0	0	0	0
<u>TRANSFERS OUT</u>							

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

<u>Dept.</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Approved</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
005	CAPITAL PROJECTS	0.00	0	0	0	0	0
010	GENERAL FUND TRANSFER	0.00	738,886	335,164	0	229,852	238,579
063	I&S LIMITED	0.00	0	0	0	0	0
084	PARK I&S TRANSFER	0.00	0	0	0	0	0
<i>Fund Balance:</i>		0.00	738,886	335,164	0	229,852	238,579
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
010	GENERAL FUND TRANSFER	0.00	0	0	0	0	0
535	LAURELS	0.00	65,700	65,700	72,445	69,623	69,623
652	COMMUNITY PARKS	0.00	306,449	477,440	385,024	304,461	310,928
6521	SANTA MARIA-LEARNING CENT	0.00	0	0	0	0	0
6522	SANTA ROSA-LEARNING CENTE	0.00	0	0	0	0	0
6524	RIO HONDO	0.00	0	0	0	0	0
6528	LA PALOMA	0.00	54,979	54,979	58,991	55,691	55,691
654	BROWNE ROAD PARK	0.00	170,400	170,400	209,739	182,109	184,523
655	CIAP GRANT PROJECTS	0.00	0	64,000	64,000	64,000	64,000
6551	CIAP-ADMIN	0.00	0	73,704	73,704	73,704	73,704
6552	CIAP-NATURE PARK	0.00	0	628,315	628,315	628,315	628,315
6553	CIAP-DEEP RIVER	0.00	0	90,000	90,000	90,000	90,000
6554	CIAP-BEACH ENHANCEMENT	0.00	0	250,000	250,000	250,000	0
6555	CIAP-OIL SPILL	0.00	0	70,738	70,738	70,738	70,738
6556	CIAP-ISLA DEL CARMEN	0.00	0	0	0	0	0
6557	CIAP-PLANT CENTER	0.00	0	185,000	185,000	185,000	185,000
6558	CIAP-SHORELINE STABILIZAT	0.00	0	245,000	245,000	245,000	245,000
6559	CIAP	0.00	0	500,000	500,000	500,000	0
656	CABANA PROJECT-ISLA BLANC	0.00	0	126,284	126,284	126,284	126,284
6561	CIAP	0.00	0	170,000	170,000	170,000	0
6562	BAHIA GRANDE PHASE III	0.00	0	575,000	575,000	575,000	575,000
657	BIRD WATCH OVERLOOK PROJE	0.00	0	0	0	0	0
6571	CIAP-BAHIA GRANDE PHASE 4	0.00	0	0	0	0	0
6585	HWY 48 BOAT RAMP	0.00	0	124,883	124,883	124,883	124,883
659	CMP CYCLE 6 PROJECT-RESTR	0.00	0	0	0	0	0
660	ISLA BLANCA PARK	0.00	2,175,833	1,368,135	1,717,744	1,670,883	1,696,293
6601	ISLA BLANCA BEACH MAINTEN	0.00	0	372,575	0	0	0
661	ANDY BOWIE PARK	0.00	299,856	161,862	274,140	257,253	260,857
6611	ANDY BOWIE BEACH MAINTENA	0.00	0	83,756	0	0	0
662	THOMAE PARK	0.00	235,092	237,092	254,349	232,517	240,280
663	PARKS CAPITAL IMPROVEMENT	0.00	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
6631	PARKS CAPITAL IMPROVEMNTS	0.00	0	297,678	288,095	288,095	244,643
664	PUBLIC BEACHES	0.00	223,920	224,118	221,546	223,368	225,749
6641	TRASH BAG COLLECTION PROG	0.00	93,470	93,470	108,497	100,000	100,000
667	E.K.ATWOOD PARK	0.00	0	0	0	0	0
668	PARK RANGERS	0.00	0	477,709	715,353	632,763	650,819

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
 2013-2014 Budget

<u>Dept.</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Approved</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6681	CODE ENFORCEMENT	0.00	32,196	32,196	38,401	37,261	37,261
6682	BEACH SAFETY PROGRAM	0.00	0	537,472	411,736	351,020	352,211
669	PARK SYSTEM ADMINISTRATIO	0.00	1,557,743	1,277,244	1,680,404	1,680,166	1,791,501
6691	GREENS DIVISION	0.00	177,909	196,683	184,971	182,703	188,807
6692	Parks Donation	0.00	0	7,548	0	0	0
6693	BAHIA GRANDE	0.00	0	450,000	450,000	450,000	450,000
6694	PARKS SUMMER PROGRAM	0.00	0	0	0	0	0
6695	PARK ADMIN BUF	0.00	0	294,484	0	0	0
	<i>Expense Total:</i>	0.00	7,293,547	11,883,465	12,074,359	11,720,837	10,942,110

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 535

LAURELS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	0.00	0	60	0	0
6005	Extra Help	13,272.80	12,800	13,200	12,800	12,800
6006	FICA	1,015.34	979	1,010	979	979
6010	Uniforms	435.06	200	200	200	200
6011	Workers Compensation	657.84	783	522	506	506
6012	Unemployment Insurance	79.55	128	93	128	128
6014	Office Supplies	5,332.11	10,417	8,000	9,000	9,000
6037	Road Materials	0.00	3,000	3,000	3,000	3,000
6038	Small Tools and Equipment	529.00	1,000	1,000	1,000	1,000
6056	Property Insurance	216.79	900	7,200	900	900
6060	Electricity	11,666.18	13,000	13,000	14,000	14,000
6062	Water	7,553.67	16,800	18,000	20,000	20,000
6063	Sewage and Garbage	2,000.50	2,000	2,050	2,000	2,000
6064	Building Maintenance	818.05	3,583	5,000	5,000	5,000
6082	Contractual Expense	2,000.00	0	0	0	0
6195	Safety Supplies	92.44	110	110	110	110
	<i>Expenditure Total:</i>	45,669.33	65,700	72,445	69,623	69,623

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 652

COMMUNITY PARKS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4821	Daily Entrance Fees	6,001.20	3,500	0	3,500	3,500
4840	Community Center Rental	3,375.00	1,000	0	1,000	1,000
	<i>Revenue Total:</i>	9,376.20	4,500	0	4,500	4,500
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	87,548.17	101,829	120,009	101,829	105,829
6004	Overtime	982.12	800	1,000	800	800
6005	Extra Help	36,562.25	20,128	25,552	20,128	20,128
6006	FICA	9,553.99	9,391	11,136	9,391	9,697
6007	Group Health	17,506.06	18,400	24,000	20,000	20,000
6008	Retirement	7,958.57	9,062	13,395	10,129	10,524
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	342.16	400	1,420	400	400
6011	Workers Compensation	3,630.49	3,588	6,302	3,172	3,266
6012	Unemployment Insurance	754.09	921	1,074	982	1,014
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	7,962.07	9,000	13,000	9,000	9,000
6016	Gasoline	9,540.21	10,000	10,000	10,000	10,000
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	4,380.71	4,400	4,400	4,400	4,400
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	757.68	1,200	2,200	1,200	1,200
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	0.00	3,500	5,500	3,500	3,500
6038	Small Tools and Equipment	0.00	2,177	0	0	0
6047	Mobile Phones	360.32	400	400	400	2,040
6048	Communications	8,324.96	11,400	8,500	4,000	4,000
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	6,222.88	5,400	9,356	5,400	5,400
6057	Vehicle Insurance	783.86	550	550	550	550
6058	Liability Other Insurance	0.00	22	22	22	22
6060	Electricity	39,846.20	53,000	50,000	50,000	50,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	11,769.47	20,000	17,000	16,000	16,000
6063	Sewage and Garbage	18,715.27	12,500	19,000	19,000	19,000
6064	Building Maintenance	7,723.67	6,000	10,000	10,000	10,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,787.70	2,900	2,500	2,500	2,500
6068	Real Estate Rental	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 652

COMMUNITY PARKS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6069	Equipment Rental	231.48	1,008	1,008	1,008	1,008
6077	Data Processing	0.00	0	0	0	0
6082	Contractual Expense	431.00	500	550	500	500
6087	Miscellaneous	0.00	0	0	0	0
6089	Land Acquisitions	0.00	168,814	0	0	0
6096	Equipment	0.00	0	27,000	0	0
6195	Safety Supplies	0.00	150	150	150	150
	<i>Expenditure Total:</i>	284,675.38	477,440	385,024	304,461	310,928

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6528

LA PALOMA

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	0	0	0
6004	Overtime	1,078.80	0	300	0	0
6005	Extra Help	12,550.40	11,648	11,648	11,648	11,648
6006	FICA	1,042.65	891	891	891	891
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	614.12	300	300	300	300
6011	Workers Compensation	666.31	543	460	460	460
6012	Unemployment Insurance	81.72	87	82	82	82
6014	Office Supplies	5,736.99	6,500	6,500	6,500	6,500
6016	Gasoline	0.00	0	0	0	0
6037	Road Materials	0.00	3,000	3,000	3,000	3,000
6038	Small Tools and Equipment	0.00	1,000	0	0	0
6056	Property Insurance	216.79	900	900	900	900
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	18,638.09	20,000	20,000	20,000	20,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,228.63	5,000	8,000	5,000	5,000
6063	Sewage and Garbage	1,727.04	2,000	2,000	2,000	2,000
6064	Building Maintenance	1,589.16	3,000	3,000	3,000	3,000
6067	Equipment Maintenance	0.00	0	1,800	1,800	1,800
6195	Safety Supplies	104.61	110	110	110	110
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	45,275.31	54,979	58,991	55,691	55,691

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 654

BROWNE ROAD PARK

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	44,981.10	46,060	64,240	46,020	48,020
6004	Overtime	537.54	500	500	500	500
6005	Extra Help	11,560.00	6,596	12,020	6,596	6,596
6006	FICA	4,338.28	4,105	5,331	4,063	4,216
6007	Group Health	8,753.90	9,200	14,400	10,000	10,000
6008	Retirement	4,095.86	4,067	7,510	4,542	4,740
6010	Uniforms	389.24	400	1,011	400	400
6011	Workers Compensation	1,817.56	1,233	4,695	1,026	1,073
6012	Unemployment Insurance	342.41	402	682	425	441
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	8,357.20	11,700	12,700	11,700	11,700
6016	Gasoline	528.61	1,500	1,500	1,500	1,500
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	0.00	1,000	1,500	1,500	1,500
6037	Road Materials	0.00	4,000	2,000	2,000	2,000
6048	Communications	20,423.28	14,400	14,400	14,400	14,400
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	-612.02	8,300	2,600	8,300	8,300
6057	Vehicle Insurance	380.72	390	390	390	390
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	27,154.46	24,000	28,000	41,000	41,000
6062	Water	878.85	20,000	17,000	12,000	12,000
6063	Sewage and Garbage	4,402.90	4,600	4,600	2,000	2,000
6064	Building Maintenance	6,135.72	5,400	8,000	8,000	8,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	793.53	800	4,000	4,000	4,000
6069	Equipment Rental	490.00	517	520	517	517
6077	Data Processing	0.00	0	0	0	0
6082	Contractual Expense	1,128.00	1,080	1,940	1,080	1,080
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	145.46	150	200	150	150
6197	Amortization	0.00	0	0	0	0
	<i>Expenditure Total:</i>	147,022.60	170,400	209,739	182,109	184,523

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 655

CIAP GRANT PROJECTS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	48,000	48,000	48,000	48,000
	<i>Revenue Total:</i>	0.00	48,000	48,000	48,000	48,000
<u>EXPENDITURE ACCOUNTS</u>						
6042	Engineering	0.00	64,000	64,000	64,000	64,000
	<i>Expenditure Total:</i>	0.00	64,000	64,000	64,000	64,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6551

CIAP-ADMIN

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	73,703	73,703	73,703	73,703
	<i>Revenue Total:</i>	0.00	73,703	73,703	73,703	73,703
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	50,403	50,403	50,403	50,403
6006	FICA	0.00	3,856	3,856	3,856	3,856
6008	Retirement	0.00	4,451	4,451	4,451	4,451
6011	Workers Compensation	0.00	444	444	444	444
6012	Unemployment Insurance	0.00	353	353	353	353
6033	Contingencies	0.00	9,197	9,197	9,197	9,197
6050	Travel	0.00	5,000	5,000	5,000	5,000
	<i>Expenditure Total:</i>	0.00	73,704	73,704	73,704	73,704

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6552

CIAP-NATURE PARK

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	628,315	628,315	628,315	628,315
	<i>Revenue Total:</i>	0.00	628,315	628,315	628,315	628,315
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	628,315	628,315	628,315	628,315
	<i>Expenditure Total:</i>	0.00	628,315	628,315	628,315	628,315

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6553

CIAP-DEEP RIVER

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	90,000	90,000	90,000	90,000
	<i>Revenue Total:</i>	0.00	90,000	90,000	90,000	90,000
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	90,000	90,000	90,000	90,000
	<i>Expenditure Total:</i>	0.00	90,000	90,000	90,000	90,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6554

CIAP-BEACH ENHANCEMENT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	250,000	250,000	250,000	0
	<i>Revenue Total:</i>	0.00	250,000	250,000	250,000	0
<u>EXPENDITURE ACCOUNTS</u>						
6050	Travel	0.00	2,042	2,042	2,042	0
6096	Equipment	0.00	247,958	247,958	247,958	0
	<i>Expenditure Total:</i>	0.00	250,000	250,000	250,000	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6555

CIAP-OIL SPILL

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	70,738	70,738	70,738	70,738
	<i>Revenue Total:</i>	0.00	70,738	70,738	70,738	70,738
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	70,738	70,738	70,738	70,738
	<i>Expenditure Total:</i>	0.00	70,738	70,738	70,738	70,738

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6557

CIAP-PLANT CENTER

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	185,000	185,000	185,000	185,000
	<i>Revenue Total:</i>	0.00	185,000	185,000	185,000	185,000
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	185,000	185,000	185,000	185,000
	<i>Expenditure Total:</i>	0.00	185,000	185,000	185,000	185,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6558

CIAP-SHORELINE STABILIZAT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	245,000	245,000	245,000	245,000
	<i>Revenue Total:</i>	0.00	245,000	245,000	245,000	245,000
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	245,000	245,000	245,000	245,000
	<i>Expenditure Total:</i>	0.00	245,000	245,000	245,000	245,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6559

CIAP

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	500,000	500,000	500,000	0
	<i>Revenue Total:</i>	0.00	500,000	500,000	500,000	0
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	500,000	500,000	500,000	0
	<i>Expenditure Total:</i>	0.00	500,000	500,000	500,000	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 656

CABANA PROJECT-ISLA BLANC

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	49,392.49	126,284	126,284	126,284	126,284
	<i>Revenue Total:</i>	49,392.49	126,284	126,284	126,284	126,284
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	0	0	0	0
6082	Contractual Expense	49,392.49	126,284	126,284	126,284	126,284
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	49,392.49	126,284	126,284	126,284	126,284

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6561

CIAP

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	170,000	170,000	170,000	0
	<i>Revenue Total:</i>	0.00	170,000	170,000	170,000	0
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	170,000	170,000	170,000	0
	<i>Expenditure Total:</i>	0.00	170,000	170,000	170,000	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6562

BAHIA GRANDE PHASE III

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	575,000	575,000	575,000	575,000
	<i>Revenue Total:</i>	0.00	575,000	575,000	575,000	575,000
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	575,000	575,000	575,000	575,000
	<i>Expenditure Total:</i>	0.00	575,000	575,000	575,000	575,000

CAMERON COUNTY, TEXAS
 PARK SYSTEM REVENUE FUND
 2013-2014 Budget

Fund 830 Dept. 6585

HWY 48 BOAT RAMP

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	74,930	74,930	74,930	74,930
	<i>Revenue Total:</i>	0.00	74,930	74,930	74,930	74,930
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	1,000	1,000	1,000	1,000
6045	Professional Services	0.00	2,000	2,000	2,000	2,000
6082	Contractual Expense	0.00	121,883	121,883	121,883	121,883
	<i>Expenditure Total:</i>	0.00	124,883	124,883	124,883	124,883

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 660

ISLA BLANCA PARK

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4459	Beach Cleanup - Pct#1	0.00	24,362	0	24,362	24,362
4821	Daily Entrance Fees	918,896.50	987,871	0	987,872	987,871
4822	Annual Passes	86,496.00	75,000	0	75,000	75,000
4824	90 Day Passes	18,666.00	15,000	0	15,000	15,000
4825	Commercial Permits	1,433.50	1,000	0	1,000	1,000
4830	RV Full	2,530,220.22	2,300,000	0	2,409,425	2,409,425
4835	Charter Row Office	0.00	0	0	0	0
4838	Boat Slips Marina	2,444.00	2,500	0	2,500	2,500
4840	Community Center Rental	65.00	0	0	0	0
4841	Concessions Leases	1,475,776.67	1,200,000	0	1,228,318	1,370,319
4842	Parks Tag Fee	12,093.50	7,000	0	7,000	7,000
4844	Forfeited Deposits	0.00	0	0	0	0
4845	Electricity	128,706.24	110,000	0	110,000	110,000
4846	Water	1,656.20	2,000	0	2,000	2,000
4849	Tents	29,795.50	20,000	0	20,000	20,000
4850	CABANAS RENTAL	54,693.23	35,000	0	35,000	35,000
	Revenue Total:	5,260,942.56	4,779,733	0	4,917,477	5,059,477
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	303,470.97	223,087	415,623	396,845	414,845
6004	Overtime	6,992.42	3,379	9,192	5,000	5,000
6005	Extra Help	54,414.38	33,849	57,600	44,800	44,800
6006	FICA	27,300.64	24,477	36,202	34,168	35,545
6007	Group Health	62,232.47	53,196	72,000	85,000	85,000
6008	Retirement	27,596.23	24,417	48,587	39,662	41,439
6010	Uniforms	6,930.77	3,214	7,000	7,000	7,000
6011	Workers Compensation	14,003.00	7,825	18,693	10,511	10,934
6012	Unemployment Insurance	2,188.85	2,281	3,313	3,572	3,716
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	54,889.11	33,785	56,000	56,000	56,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	24,232.09	12,779	24,000	23,000	23,000
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	13.95	285	285	285	285
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	11,421.74	6,770	12,000	12,000	12,000
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	1,989.19	1,897	2,500	2,500	2,500
6038	Small Tools and Equipment	919.99	0	1,000	1,000	1,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 660

ISLA BLANCA PARK

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6040	Audit and Accounting	6,400.00	6,400	6,500	6,400	6,400
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	0.00	82,000	0	0	0
6046	Medical and Dental	394.00	90	90	90	90
6047	Mobile Phones	1,058.54	1,727	1,800	1,800	5,489
6048	Communications	12,906.85	5,860	15,000	15,000	15,000
6049	Postage	710.90	1,000	800	1,000	1,000
6050	Travel	995.10	1,000	1,500	1,000	1,000
6054	Advertising	2,564.95	3,500	3,500	3,500	3,500
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	34,093.07	30,000	38,000	30,000	30,000
6057	Vehicle Insurance	2,386.51	2,600	2,600	2,600	2,600
6058	Liability Other Insurance	3,309.24	2,000	3,309	2,000	2,000
6059	Bonds	0.00	0	0	0	0
6060	Electricity	432,501.40	332,708	392,000	400,000	400,000
6062	Water	104,221.68	109,603	105,000	105,000	105,000
6063	Sewage and Garbage	171,142.53	151,984	173,000	173,000	173,000
6064	Building Maintenance	33,039.39	17,253	33,000	33,000	33,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	8,751.50	10,348	9,000	9,000	9,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	862.26	2,000	4,000	4,000	4,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	165.00	500	500	500	500
6074	Credit Services	55,914.38	62,000	46,000	58,000	58,000
6075	Taxes	9,352.39	8,000	0	8,000	8,000
6077	Data Processing	2,129.44	2,417	3,500	3,500	3,500
6078	Education and Training	12.00	400	400	400	400
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	197,618.12	97,451	91,000	91,000	91,000
6087	Miscellaneous	51.60	0	0	0	0
6089	Land Acquisitions	0.00	0	0	0	0
6096	Equipment	0.00	6,000	22,500	0	0
6195	Safety Supplies	742.39	53	750	750	750
6197	Amortization	1,388.98	0	0	0	0
6198	Depreciation	185,424.14	0	0	0	0
Expenditure Total:		<u>1,866,732.16</u>	<u>1,368,135</u>	<u>1,717,744</u>	<u>1,670,883</u>	<u>1,696,293</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6601

ISLA BLANCA BEACH MAINTEN

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	0.00	0			
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	135,047			
6004	Overtime	0.00	1,658			
6005	Extra Help	0.00	10,951			
6006	FICA	0.00	11,128			
6007	Group Health	0.00	29,604			
6008	Retirement	0.00	12,725			
6010	Uniforms	0.00	3,787			
6011	Workers Compensation	0.00	5,458			
6012	Unemployment Insurance	0.00	980			
6014	Office Supplies	0.00	29,216			
6016	Gasoline	0.00	10,221			
6030	Vehicle Repairs	0.00	5,230			
6037	Road Materials	0.00	604			
6047	Mobile Phones	0.00	73			
6048	Communications	0.00	9,141			
6060	Electricity	0.00	67,292			
6062	Water	0.00	4,398			
6063	Sewage and Garbage	0.00	15,016			
6064	Building Maintenance	0.00	15,748			
6067	Equipment Maintenance	0.00	652			
6082	Contractual Expense	0.00	2,949			
6195	Safety Supplies	0.00	697			
	<i>Expenditure Total:</i>	0.00	372,575	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 661

ANDY BOWIE PARK

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4821	Daily Entrance Fees	88,659.00	68,000	0	87,484	87,484
4822	Annual Passes	5,035.00	5,000	0	5,000	5,000
4824	90 Day Passes	2,483.00	2,000	0	2,000	2,000
4830	RV Full	83,668.85	85,000	0	85,000	85,000
4838	Boat Slips Marina	0.00	0	0	0	0
4839	Apartment Rental	3,925.00	3,900	0	3,900	3,900
4840	Community Center Rental	0.00	0	0	0	0
4841	Concessions Leases	240,519.05	220,000	0	239,484	259,484
4842	Parks Tag Fee	1,000.00	500	0	500	500
4845	Electricity	5,130.24	5,000	0	5,000	5,000
4849	Tents	4,565.05	3,000	0	3,000	3,000
4896	Rent	0.00	0	0	0	0
Revenue Total:		434,985.19	392,400	0	431,368	451,368
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	91,043.37	60,481	98,387	97,887	100,887
6004	Overtime	261.56	1,000	1,000	1,000	1,000
6005	Extra Help	4,545.20	4,208	12,800	12,800	12,800
6006	FICA	6,920.19	5,606	8,468	8,544	8,774
6007	Group Health	15,574.01	12,105	14,400	20,000	20,000
6008	Retirement	8,223.25	5,112	11,443	9,760	10,056
6010	Uniforms	1,070.58	604	1,100	1,000	1,000
6011	Workers Compensation	869.84	1,591	4,373	1,485	1,539
6012	Unemployment Insurance	573.19	513	775	893	917
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	11,277.15	8,873	15,000	15,000	15,000
6016	Gasoline	7,502.58	2,646	7,500	7,500	7,500
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	27.90	150	100	150	150
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	2,462.74	432	4,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	598.17	1,500	1,500	1,500	1,500
6038	Small Tools and Equipment	39.98	0	1,000	1,000	1,000
6040	Audit and Accounting	0.00	0	0	0	0
6047	Mobile Phones	295.52	316	350	300	300
6048	Communications	2,114.20	660	2,200	2,046	2,046
6049	Postage	0.00	88	92	88	88
6054	Advertising	999.99	1,500	1,500	1,500	1,500
6055	Printing and Binding	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 661

ANDY BOWIE PARK

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6056	Property Insurance	2,050.71	5,000	9,000	5,000	5,000
6057	Vehicle Insurance	637.24	800	800	800	800
6058	Liability Other Insurance	0.00	0	4,402	0	0
6060	Electricity	16,088.54	12,358	18,000	18,000	18,000
6062	Water	5,960.92	4,057	6,500	6,500	6,500
6063	Sewage and Garbage	9,318.75	4,282	9,300	9,000	9,000
6064	Building Maintenance	8,267.01	12,885	13,000	13,000	13,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,499.99	4,000	4,000	4,000	4,000
6068	Real Estate Rental	0.00	0	0	0	0
6074	Credit Services	3,086.53	1,800	1,800	1,800	1,800
6077	Data Processing	0.00	2,496	3,500	3,500	3,500
6082	Contractual Expense	6,678.92	6,799	17,600	10,000	10,000
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	121.00	0	250	200	200
6197	Amortization	0.00	0	0	0	0
	Expenditure Total:	<u>209,109.03</u>	<u>161,862</u>	<u>274,140</u>	<u>257,253</u>	<u>260,857</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6611

ANDY BOWIE BEACH MAINTENA

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	37,406			
6006	FICA	0.00	2,862			
6007	Group Health	0.00	6,295			
6008	Retirement	0.00	3,532			
6010	Uniforms	0.00	397			
6011	Workers Compensation	0.00	148			
6012	Unemployment Insurance	0.00	263			
6014	Office Supplies	0.00	7,128			
6016	Gasoline	0.00	3,554			
6030	Vehicle Repairs	0.00	2,569			
6047	Mobile Phones	0.00	184			
6048	Communications	0.00	1,386			
6060	Electricity	0.00	5,642			
6062	Water	0.00	2,444			
6063	Sewage and Garbage	0.00	4,719			
6064	Building Maintenance	0.00	2,116			
6082	Contractual Expense	0.00	2,911			
6195	Safety Supplies	0.00	200			
	<i>Expenditure Total:</i>	0.00	83,756	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 662

THOMAE PARK

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4821	Daily Entrance Fees	166,747.00	162,000	0	186,589	186,589
4822	Annual Passes	27,374.50	25,000	0	27,374	27,374
4823	Annual Boat Pass	0.00	0	0	0	0
4824	90 Day Passes	243.00	200	0	200	200
4830	RV Full	73,049.28	67,000	0	87,315	87,315
4838	Boat Slips Marina	16,762.00	16,000	0	16,000	16,000
4839	Apartment Rental	2,100.00	2,100	0	2,100	2,100
4840	Community Center Rental	0.00	0	0	0	0
4842	Parks Tag Fee	2,015.00	100	0	2,000	2,000
4845	Electricity	693.53	500	0	500	500
4846	Water	0.00	0	0	0	0
4849	Tents	3,120.00	3,500	0	3,500	3,500
4896	Rent	0.00	0	0	0	0
Revenue Total:		292,104.31	276,400	0	325,578	325,578
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	87,686.65	83,700	83,700	83,700	90,700
6004	Overtime	1,396.27	1,000	3,491	1,000	1,000
6005	Extra Help	27.63	6,400	6,400	6,400	6,400
6006	FICA	6,693.12	7,199	6,893	7,199	7,505
6007	Group Health	18,529.78	18,400	19,200	20,000	20,000
6008	Retirement	8,032.00	7,744	9,785	8,656	9,051
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	400.00	400	1,019	400	400
6011	Workers Compensation	662.62	828	3,559	706	736
6012	Unemployment Insurance	536.47	706	631	753	785
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	10,746.24	13,500	11,500	11,500	11,500
6016	Gasoline	3,627.55	5,200	5,200	5,200	5,200
6018	Diesel Fuel	0.00	0	0	0	0
6030	Vehicle Repairs	183.46	1,200	1,200	1,200	1,200
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	1,271.00	2,000	2,000	2,000	2,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	304.39	720	500	350	350
6048	Communications	1,806.04	2,000	2,000	2,000	2,000
6049	Postage	0.00	88	46	46	46
6054	Advertising	1,067.02	2,000	2,000	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	1,223.98	2,600	3,000	3,000	3,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 662

THOMAE PARK

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6057	Vehicle Insurance	380.71	737	737	737	737
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	28,835.59	40,000	37,000	30,000	30,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	7,358.30	8,800	8,800	8,800	8,800
6063	Sewage and Garbage	10,354.03	9,000	10,500	10,500	10,500
6064	Building Maintenance	4,786.41	8,000	8,000	8,000	8,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,905.94	1,000	2,500	2,500	2,500
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	88.74	500	500	500	500
6073	Dues and Memberships	0.00	0	0	0	0
6074	Credit Services	5,427.28	4,500	2,500	4,500	4,500
6077	Data Processing	0.00	0	2,000	2,000	2,000
6082	Contractual Expense	3,907.93	8,670	19,338	8,670	8,670
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	249.44	200	350	200	200
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	208,488.59	237,092	254,349	232,517	240,280

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 663

PARKS CAPITAL IMPROVEMENT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4800	Sale of Bond Proceeds	0.00	1,900,000	1,900,000	1,900,000	1,900,000
	<i>Revenue Total:</i>	0.00	1,900,000	1,900,000	1,900,000	1,900,000
<u>EXPENDITURE ACCOUNTS</u>						
6033	Contingencies	0.00	500,000	500,000	500,000	500,000
6037	Road Materials	0.00	1,200	1,200	1,200	1,200
6045	Professional Services	0.00	110,350	110,350	110,350	110,350
6064	Building Maintenance	0.00	10,000	10,000	10,000	10,000
6082	Contractual Expense	0.00	1,278,450	1,278,450	1,278,450	1,278,450
	<i>Expenditure Total:</i>	0.00	1,900,000	1,900,000	1,900,000	1,900,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6631

PARKS CAPITAL IMPROVEMNTS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	4,375	4,375	4,375	0
6037	Road Materials	0.00	52,333	42,750	42,750	0
6038	Small Tools and Equipment	0.00	10,000	10,000	10,000	0
6045	Professional Services	0.00	5,540	5,540	5,540	0
6064	Building Maintenance	0.00	29,257	29,257	29,257	0
6082	Contractual Expense	0.00	187,935	187,935	187,935	244,643
6096	Equipment	0.00	8,238	8,238	8,238	0
	<i>Expenditure Total:</i>	0.00	297,678	288,095	288,095	244,643

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 664

PUBLIC BEACHES

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4821	Daily Entrance Fees	598,802.50	569,000	0	607,296	607,296
4822	Annual Passes	0.00	0	0	0	0
4825	Commercial Permits	3,075.00	1,500	0	1,500	1,500
4838	Boat Slips Marina	0.00	0	0	0	0
	<i>Revenue Total:</i>	601,877.50	570,500	0	608,796	608,796
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	160,341.26	42,055	42,055	42,055	44,055
6004	Overtime	2,703.32	1,900	4,595	1,900	1,900
6005	Extra Help	57,122.92	62,400	62,400	62,400	62,400
6006	FICA	16,580.23	8,136	0	8,136	8,289
6007	Group Health	29,474.87	9,200	9,600	10,000	10,000
6008	Retirement	14,574.48	3,732	4,917	4,172	4,369
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	499.30	500	500	500	500
6011	Workers Compensation	3,433.63	978	4,126	833	848
6012	Unemployment Insurance	1,230.36	798	732	851	867
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	12,248.74	14,500	13,000	13,000	13,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	0.00	50	50	50	50
6037	Road Materials	3,653.77	2,300	3,600	3,600	3,600
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	28,896.40	5,740	0	0	0
6048	Communications	0.00	0	0	0	0
6054	Advertising	0.00	1,126	0	0	0
6056	Property Insurance	461.46	2,327	2,327	2,327	2,327
6057	Vehicle Insurance	0.00	0	0	0	0
6058	Liability Other Insurance	0.00	0	100	0	0
6060	Electricity	2,756.70	1,000	3,000	3,000	3,000
6062	Water	1,336.29	8,300	3,300	3,300	3,300
6063	Sewage and Garbage	52,550.08	45,000	50,000	50,000	50,000
6064	Building Maintenance	2,945.35	4,000	4,800	4,800	4,800
6067	Equipment Maintenance	784.01	800	800	800	800
6069	Equipment Rental	108.30	1,000	700	700	700
6077	Data Processing	0.00	832	3,500	3,500	3,500
6082	Contractual Expense	4,883.39	7,044	7,044	7,044	7,044
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	392.03	400	400	400	400
6198	Depreciation	10,695.96	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 664

PUBLIC BEACHES

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
	<i>Expenditure Total:</i>	407,672.85	224,118	221,546	223,368	225,749

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6641

TRASH BAG COLLECTION PROG

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4705	Long/Short	10.00	0	0	0	0
4843	Trash Bag Revenue	168,435.00	100,000	0	100,000	100,000
	Revenue Total:	168,445.00	100,000	0	100,000	100,000
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	0.00	900	1,200	900	900
6005	Extra Help	21,894.00	45,920	57,600	57,600	57,600
6006	FICA	1,675.00	4,071	4,406	4,406	4,406
6010	Uniforms	157.80	200	900	200	200
6011	Workers Compensation	1,339.00	2,480	4,014	432	432
6012	Unemployment Insurance	219.00	399	576	403	403
6014	Office Supplies	11,738.64	17,300	17,300	7,859	7,859
6063	Sewage and Garbage	15,058.86	22,000	22,000	28,000	28,000
6195	Safety Supplies	0.00	200	500	200	200
	Expenditure Total:	52,082.30	93,470	108,497	100,000	100,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 668

PARK RANGERS

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	40,737	53,162	53,162	54,162
6003	Salaries-Employees	0.00	238,005	332,633	328,893	339,430
6004	Overtime	0.00	9,000	11,000	10,000	10,000
6006	FICA	0.00	21,471	29,514	30,033	30,875
6007	Group Health	0.00	35,068	52,800	55,000	55,000
6008	Retirement	0.00	24,261	45,100	38,571	39,657
6010	Uniforms	0.00	2,712	3,500	3,500	3,500
6011	Workers Compensation	0.00	12,084	26,659	14,408	14,812
6012	Unemployment Insurance	0.00	1,995	2,701	3,126	3,214
6014	Office Supplies	0.00	1,833	2,900	2,900	2,900
6016	Gasoline	0.00	51,716	51,716	58,000	58,000
6028	Camera and Police Supplies	0.00	0	2,000	2,000	2,000
6030	Vehicle Repairs	0.00	13,110	20,000	20,000	20,000
6038	Small Tools and Equipment	0.00	1,105	8,200	0	0
6046	Medical and Dental	0.00	0	48	100	100
6047	Mobile Phones	0.00	578	1,250	1,500	5,599
6050	Travel	0.00	0	1,400	1,400	1,400
6057	Vehicle Insurance	0.00	5,707	5,707	5,707	5,707
6059	Bonds	0.00	0	63	63	63
6067	Equipment Maintenance	0.00	1,760	2,000	2,000	2,000
6068	Real Estate Rental	0.00	0	1,200	0	0
6069	Equipment Rental	0.00	837	0	0	0
6077	Data Processing	0.00	2,834	500	500	500
6078	Education and Training	0.00	490	500	500	500
6082	Contractual Expense	0.00	0	3,400	0	0
6096	Equipment	0.00	11,500	56,000	0	0
6100	Weapons	0.00	906	0	0	0
6195	Safety Supplies	0.00	0	900	900	900
6196	Safety Equipment	0.00	0	500	500	500
	<i>Expenditure Total:</i>	0.00	477,709	715,353	632,763	650,819

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6681

CODE ENFORCEMENT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	6.00	300	500	300	300
6005	Extra Help	20,648.40	21,260	25,600	25,600	25,600
6006	FICA	1,580.09	1,626	1,960	1,981	1,981
6010	Uniforms	500.00	500	850	500	500
6011	Workers Compensation	965.76	1,301	1,785	1,023	1,023
6012	Unemployment Insurance	123.74	159	256	207	207
6014	Office Supplies	215.00	2,000	2,300	2,000	2,000
6016	Gasoline	1,712.19	3,000	2,000	2,500	2,500
6067	Equipment Maintenance	1,650.00	1,800	2,800	2,800	2,800
6195	Safety Supplies	296.61	250	350	350	350
	<i>Expenditure Total:</i>	<u>27,697.79</u>	<u>32,196</u>	<u>38,401</u>	<u>37,261</u>	<u>37,261</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6682

BEACH SAFETY PROGRAM

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	40,000	40,000	40,000	41,000
6004	Overtime	0.00	20,000	1,000	1,000	1,000
6005	Extra Help	0.00	211,915	228,550	228,550	228,550
6006	FICA	0.00	20,544	20,544	20,621	20,697
6007	Group Health	0.00	4,600	4,800	5,000	5,000
6008	Retirement	0.00	3,632	4,676	3,948	4,047
6010	Uniforms	0.00	10,000	5,000	5,000	5,000
6011	Workers Compensation	0.00	12,514	10,608	9,367	9,375
6012	Unemployment Insurance	0.00	1,875	1,880	2,156	2,164
6014	Office Supplies	0.00	34,646	38,000	5,000	5,000
6016	Gasoline	0.00	7,000	10,000	5,000	5,000
6022	Drugs Medicine	0.00	9,000	4,800	0	0
6030	Vehicle Repairs	0.00	4,500	9,500	5,000	5,000
6038	Small Tools and Equipment	0.00	53,426	7,000	0	0
6047	Mobile Phones	0.00	1,078	1,078	1,078	1,078
6054	Advertising	0.00	2,128	800	800	800
6057	Vehicle Insurance	0.00	800	800	800	800
6064	Building Maintenance	0.00	18,293	7,500	2,500	2,500
6067	Equipment Maintenance	0.00	3,000	5,000	5,000	5,000
6077	Data Processing	0.00	636	0	0	0
6078	Education and Training	0.00	11,457	5,000	5,000	5,000
6096	Equipment	0.00	58,728	0	0	0
6195	Safety Supplies	0.00	7,700	5,200	5,200	5,200
	<i>Expenditure Total:</i>	0.00	537,472	411,736	351,020	352,211

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 669

PARK SYSTEM ADMINISTRATIO

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	146,233.43	83,985	157,797	157,797	166,062
6003	Salaries-Employees	265,245.27	124,025	276,727	292,727	303,227
6004	Overtime	4,648.75	3,828	5,000	4,000	4,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	30,306.35	21,108	35,631	34,814	36,280
6007	Group Health	59,208.53	37,825	60,000	70,830	70,830
6008	Retirement	37,187.52	22,579	40,151	44,822	46,714
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,255.35	839	1,300	1,300	1,300
6011	Workers Compensation	12,461.53	7,946	12,843	10,871	11,290
6012	Unemployment Insurance	2,530.08	1,925	3,183	3,633	3,786
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,500.00	1,906	4,500	4,500	4,500
6016	Gasoline	9,591.33	8,254	12,500	11,000	11,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	13,373.25	10,713	16,000	16,000	16,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	7,364.63	2,652	8,500	8,500	8,500
6031	Building Supplies	0.00	0	0	0	0
6033	Contingencies	0.00	0	168,000	168,000	0
6038	Small Tools and Equipment	0.00	2,500	0	0	0
6045	Professional Services	25,425.00	17,811	0	0	255,000
6046	Medical and Dental	0.00	500	500	500	500
6047	Mobile Phones	4,711.15	1,471	4,800	4,800	6,440
6048	Communications	479.98	600	600	700	700
6049	Postage	220.29	250	250	250	250
6050	Travel	2,889.77	3,836	4,000	4,000	4,000
6052	Travel-Mileage Reimbursement	1,508.32	4,800	4,800	4,800	4,800
6054	Advertising	2,954.10	3,600	3,600	3,600	3,600
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	95.87	572	572	572	572
6057	Vehicle Insurance	3,841.67	0	4,000	4,000	4,000
6058	Liability Other Insurance	2,942.67	10,000	8,500	8,500	8,500
6059	Bonds	0.00	0	0	0	0
6062	Water	0.00	500			
6063	Sewage and Garbage	0.00	5,500			
6067	Equipment Maintenance	12,182.85	3,237	13,500	13,500	13,500

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 669

PARK SYSTEM ADMINISTRATIO

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6068	Real Estate Rental	0.00	500	2,900	2,900	2,900
6069	Equipment Rental	5,051.15	7,000	6,500	6,500	6,500
6070	INDIRECT COST	0.00	0	0	0	0
6074	Credit Services	0.00	900			
6077	Data Processing	4,800.00	8,357	2,500	2,500	2,500
6078	Education and Training	460.00	1,400	1,400	1,400	1,400
6082	Contractual Expense	7,300.00	15,000	0	0	0
6087	Miscellaneous	0.00	0	0	0	0
6096	Equipment	3,000.00	9,500	27,000	0	0
6097	Debt Retirement	0.00	462,076	437,549	437,549	437,549
6098	Debt Interest	406,102.60	388,172	354,851	354,851	354,851
6099	Fiscal Agent Fees	450.00	950	0	0	0
6187	Hurricane Expenses	0.00	0	0	0	0
6195	Safety Supplies	450.00	627	450	450	450
	<i>Expenditure Total:</i>	1,078,771.44	1,277,244	1,680,404	1,680,166	1,791,501

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6691

GREENS DIVISION

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	97,464.26	106,169	106,169	106,169	111,169
6004	Overtime	246.45	350	350	350	350
6005	Extra Help	0.00	0	0	0	0
6006	FICA	7,356.62	8,149	8,122	8,149	8,531
6007	Group Health	22,000.10	23,000	24,000	25,000	25,000
6008	Retirement	8,804.72	9,406	12,412	10,513	11,007
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	917.35	965	1,655	965	965
6011	Workers Compensation	5,554.43	4,696	4,194	3,980	4,168
6012	Unemployment Insurance	586.64	799	744	852	892
6014	Office Supplies	3,352.42	4,000	5,600	5,000	5,000
6016	Gasoline	9,201.08	10,000	10,000	10,000	10,000
6030	Vehicle Repairs	997.63	2,000	2,300	2,300	2,300
6034	Pipe and Plumbing	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	1,000	1,000	1,000	1,000
6047	Mobile Phones	99.16	300	300	300	300
6057	Vehicle Insurance	307.45	325	325	325	325
6067	Equipment Maintenance	7,382.76	6,500	7,500	7,500	7,500
6068	Real Estate Rental	0.00	0	0	0	0
6096	Equipment	0.00	18,774	0	0	0
6195	Safety Supplies	184.41	250	300	300	300
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	164,455.48	196,683	184,971	182,703	188,807

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6692

Parks Donation

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4670	Donations	12,250.00	600	0	0	0
	<i>Revenue Total:</i>	12,250.00	600	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	6,936.15	7,548	0	0	0
	<i>Expenditure Total:</i>	6,936.15	7,548	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6693

BAHIA GRANDE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	79,932.88	450,000	450,000	450,000	450,000
	<i>Revenue Total:</i>	79,932.88	450,000	450,000	450,000	450,000
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	79,932.88	450,000	450,000	450,000	450,000
	<i>Expenditure Total:</i>	79,932.88	450,000	450,000	450,000	450,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6694

PARKS SUMMER PROGRAM

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	2,540.00	0			
	<i>Revenue Total:</i>	2,540.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	1,563.29	0	0	0	0
	<i>Expenditure Total:</i>	1,563.29	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2013-2014 Budget

Fund 830 Dept. 6695

PARK ADMIN BUF

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	73,812			
6003	Salaries-Employees	0.00	112,185			
6004	Overtime	0.00	2,172			
6006	FICA	0.00	13,750			
6007	Group Health	0.00	27,339			
6008	Retirement	0.00	17,572			
6010	Uniforms	0.00	161			
6011	Workers Compensation	0.00	4,897			
6012	Unemployment Insurance	0.00	1,258			
6014	Office Supplies	0.00	2,594			
6016	Gasoline	0.00	6,381			
6018	Diesel Fuel	0.00	6,787			
6030	Vehicle Repairs	0.00	7,159			
6047	Mobile Phones	0.00	3,229			
6048	Communications	0.00	300			
6057	Vehicle Insurance	0.00	4,000			
6067	Equipment Maintenance	0.00	10,888			
	<i>Expenditure Total:</i>	0.00	294,484	0	0	0

CAMERON COUNTY, TEXAS

AIRPORT FUND

APPROVED 2013–2014 BUDGET

CAMERON COUNTY, TEXAS
COUNTY AIRPORT FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2013

	2012 Actual	2013 Approved	2013 Year-end Estimate	2014 Recommended	2014 Approved
REVENUES					
Airport Contract-SWA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Concessions	13,242	11,600	11,600	11,600	13,800
Other	0	0	0	0	0
Interest Income	610	600	600	600	600
Total Revenue	<u>13,852</u>	<u>12,200</u>	<u>12,200</u>	<u>12,200</u>	<u>14,400</u>
 LESS APPROPRIATIONS:	 <u>(108,251)</u>	 <u>(40,877)</u>	 <u>(125,161)</u>	 <u>(50,037)</u>	 <u>(201,121)</u>
Total Operating Expenses					
 REVENUES OVER (UNDER)					
APPROPRIATIONS	<u>(94,399)</u>	<u>(28,677)</u>	<u>(112,961)</u>	<u>(37,837)</u>	<u>(186,721)</u>
 NON-OPERATING REVENUES					
(EXPENSES)					
Grant Revenue	70,295	0	50,000	0	0
Transfer In	0	0	0	0	43,000
Other Uses	0	0	0	0	0
TOTAL NON-OPERATING REVENUES	<u>70,295</u>	<u>0</u>	<u>50,000</u>	<u>0</u>	<u>43,000</u>
 CHANGE IN FUND BALANCE	 (24,104)	 (28,677)	 (62,961)	 (37,837)	 (143,721)
 BEGINNING Retained Earnings	 2,599,345	 2,575,241	 2,575,241	 2,462,280	 2,462,280
Prior period Adjustment					
ENDING Retained Earnings	<u>\$ 2,575,241</u>	<u>\$ 2,546,564</u>	<u>\$ 2,462,280</u>	<u>\$ 2,424,443</u>	<u>\$ 2,275,559</u>

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2013-2014 Budget

<u>Dept.</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Approved</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	600	600	0	600	600
519	AIRPORT MAINTENANCE	0.00	11,600	61,600	0	11,600	13,800
	<i>Revenue Total:</i>	0.00	12,200	62,200	0	12,200	14,400
<u>TRANSFERS IN</u>							
010	GENERAL FUND TRANSFER	0.00	0	0	0	0	43,000
	<i>Fund Balance:</i>	0.00	0	0	0	0	43,000
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	0	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
519	AIRPORT MAINTENANCE	0.00	40,877	125,161	125,161	50,037	201,121
	<i>Expense Total:</i>	0.00	40,877	125,161	125,161	50,037	201,121

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2013-2014 Budget

Fund 880 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	609.60	600	0	600	600
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	609.60	600	0	600	600
<u>EXPENDITURE ACCOUNTS</u>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2013-2014 Budget

Fund 880 Dept. 519

AIRPORT MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	70,295.39	50,000	0	0	0
4381	Insurance Proceeds	0.00	0	0	0	0
4614	Land Rental	5,400.00	3,600	0	3,600	6,600
4640	Sale of Surplus	0.00	0	0	0	0
4841	Concessions Leases	5,850.00	8,000	0	8,000	7,200
	Revenue Total:	81,545.39	61,600	0	11,600	13,800
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	5,601.95	5,602	5,602	5,602	5,602
6003	Salaries-Employees	0.00	0	0	0	0
6006	FICA	343.32	429	429	429	429
6007	Group Health	174.78	598	598	650	650
6008	Retirement	504.51	492	492	553	553
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	41.89	17	17	42	42
6012	Unemployment Insurance	33.54	42	42	45	45
6013	Photocopying	0.00	0	0	0	0
6056	Property Insurance	8,623.93	11,300	11,300	11,300	11,300
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	6,916.52	5,700	5,700	7,000	7,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	6,786.16	3,281	3,281	11,000	11,000
6063	Sewage and Garbage	0.00	0	0	0	0
6082	Contractual Expense	0.00	97,700	97,700	13,416	164,500
	Expenditure Total:	29,026.60	125,161	125,161	50,037	201,121



CAMERON COUNTY, TEXAS

BAIL SECURITY FUND

APPROVED 2013-2014 BUDGET

CAMERON COUNTY, TEXAS

BAIL BOND FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2014

	2012 Actual	2013 Approved	2013 Year-end Estimate	2014 Recommended	2014 Approved
REVENUES					
Fees	\$ 13,216	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
Interest Income	1,119	1,200	1,200	1,200	1,200
TOTAL REVENUES	<u>14,335</u>	<u>3,800</u>	<u>3,800</u>	<u>3,800</u>	<u>3,800</u>
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>111,115</u>	<u>111,115</u>	<u>90,033</u>	<u>48,596</u>	<u>48,596</u>
AMOUNT AVAILABLE	125,450	114,915	93,833	52,396	52,396
LESS APPROPRIATIONS:	<u>35,417</u>	<u>45,237</u>	<u>45,237</u>	<u>46,379</u>	<u>47,068</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ 90,033</u>	<u>\$ 69,678</u>	<u>\$ 48,596</u>	<u>\$ 6,017</u>	<u>\$ 5,328</u>

CAMERON COUNTY, TEXAS
BAIL SECURITY FUND
2013-2014 Budget

<u>Dept.</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Approved</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
415	BAIL BOND ADMINISTRATION	0.00	3,800	3,800	0	3,800	3,800
	<i>Revenue Total:</i>	0.00	3,800	3,800	0	3,800	3,800
<u>TRANSFERS IN</u>							
010	GENERAL FUND TRANSFER	0.00	13,800	13,800	0	13,800	0
	<i>Fund Balance:</i>	0.00	13,800	13,800	0	13,800	0
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
411	COMMISSIONER PCT. #1	0.00	0	0	0	0	0
415	BAIL BOND ADMINISTRATION	0.00	44,369	44,369	56,142	46,379	47,068
	<i>Expense Total:</i>	0.00	44,369	44,369	56,142	46,379	47,068

CAMERON COUNTY, TEXAS
BAIL SECURITY FUND
2013-2014 Budget

Fund 890 Dept. 415

BAIL BOND ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	2,641.00	2,600	0	2,600	2,600
4308	Fee Revenue Admin Fee	0.00	0	0	0	0
4600	Interest Income	1,118.86	1,200	0	1,200	1,200
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	3,759.86	3,800	0	3,800	3,800
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	1,500	3,000	1,500	1,500
6003	Salaries-Employees	24,324.25	28,934	31,434	29,934	30,934
6005	Extra Help	0.00	0	0	0	0
6006	FICA	1,684.14	2,325	1,778	2,405	2,481
6007	Group Health	4,216.07	5,842	5,391	6,350	5,850
6008	Retirement	2,190.51	2,687	1,850	3,103	3,201
6009	Auto Allowance	0.00	0	2,400	0	0
6011	Workers Compensation	182.64	268	181	236	243
6012	Unemployment Insurance	145.98	213	233	251	259
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,502.00	2,600	5,000	2,600	2,600
6031	Building Supplies	0.00	0	0	0	0
6050	Travel	46.64	0	500	0	0
6055	Printing and Binding	0.00	0	0	0	0
6073	Dues and Memberships	0.00	0	200	0	0
6077	Data Processing	0.00	0	4,000	0	0
6078	Education and Training	125.00	0	175	0	0
6082	Contractual Expense	0.00	0	0	0	0
	Expenditure Total:	35,417.23	44,369	56,142	46,379	47,068

CAMERON COUNTY, TEXAS

DRUG FORFEITURE FUND

APPROVED 2013-2014 BUDGET

**CAMERON COUNTY, TEXAS
DRUG FORFEITURE FUND**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2014**

	2012 Actual	2013 Amended	2013 Year-end Estimate	2014 Recommended	2014 Approved
REVENUES					
Forfeitures	\$ 10,130,903	\$ 3,150	\$ 1,313,708	\$ 0	\$ 0
Interest Income	24,212	0	37,648	0	0
TOTAL REVENUES	<u>10,155,115</u>	<u>3,150</u>	<u>1,351,356</u>	<u>0</u>	<u>0</u>
OTHER SOURCES (USES)					
Transfer out	(188,373)	(125,015)	(125,015)	(110,749)	(110,749)
Gain on sale of Surplus	289,498	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>2,764,002</u>	<u>10,037,106</u>	<u>10,037,106</u>	<u>8,804,066</u>	<u>8,804,066</u>
AMOUNT AVAILABLE	13,020,242	9,915,241	11,263,447	8,693,317	8,693,317
LESS APPROPRIATIONS:	<u>2,983,136</u>	<u>2,459,381</u>	<u>2,459,381</u>	<u>1,597,915</u>	<u>3,048,226</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ 10,037,106</u>	<u>\$ 7,455,860</u>	<u>\$ 8,804,066</u>	<u>\$ 7,095,402</u>	<u>\$ 5,645,091</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2013-2014 Budget

<u>Dept.</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Approved</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
475	DISTRICT ATTORNEY	0.00	0	0	0	0	0
4751	UNITF	0.00	0	0	0	0	0
484	DA Federal Forfeiture DOJ	0.00	0	0	0	0	0
485	DA FEDERAL FORFEITURE DOT	0.00	0	0	0	0	0
551	CONSTABLE PRECINCT #1	0.00	0	0	0	0	0
552	CONSTABLE PRECINCT #2	0.00	0	0	0	0	0
5531	CONSTABLE PCT 3, 1/13	0.00	0	3,150	0	0	0
554	CONSTABLE PRECINCT #4	0.00	0	0	0	0	0
556	CONSTABLE PRECINCT #6	0.00	0	0	0	0	0
557	CONSTABLE PRECINCT #7	0.00	0	0	0	0	0
558	ESPARZA UNIT #1	0.00	0	0	0	0	0
560	SHERIFF	0.00	0	0	0	0	0
5602	SHERIFF FEDERAL FORFEITUR	0.00	0	0	0	0	0
5604	SHERIFF FEDERAL FORFEITUR	0.00	0	0	0	0	0
561	SHERIFF FED FORFEITURE DO	0.00	0	0	0	0	0
562	SHERIFF - AUTO THEFT DETA	0.00	0	0	0	0	0
5623	OPERATION STONE GARDEN	0.00	0	0	0	0	0
568	TEXAS DEPT OF PUBLIC SAFE	0.00	0	0	0	0	0
	Revenue Total:	0.00	0	3,150	0	0	0
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	0	0	0	0	0
019	FEDERAL BLOCK GRANT	0.00	0	0	0	0	0
021	SPEED GRANT	0.00	0	14,266	0	0	0
025	CRIMINAL JUSTICE GRANT TR	0.00	110,749	110,749	0	110,749	110,749
050	DRUG ENFORCEMENT TASK FOR	0.00	0	0	0	0	0
560	SHERIFF	0.00	0	0	0	0	0
	Fund Balance:	0.00	110,749	125,015	0	110,749	110,749
<u>EXPENDITURE ACCOUNTS</u>							
475	DISTRICT ATTORNEY	0.00	482,744	682,744	621,186	482,744	617,765
4751	UNITF	0.00	0	0	0	0	0
484	DA Federal Forfeiture DOJ	0.00	0	133,692	368,671	0	369,071
485	DA FEDERAL FORFEITURE DOT	0.00	0	293,276	606,894	0	607,041
512	JAIL/DETENTION CENTERS	0.00	0	0	0	0	0
551	CONSTABLE PRECINCT #1	0.00	0	3,550	0	0	0
552	CONSTABLE PRECINCT #2	0.00	0	8,777	0	0	0
5531	CONSTABLE PCT 3, 1/13	0.00	0	3,150	0	0	0
554	CONSTABLE PRECINCT #4	0.00	0	0	0	0	0
5542	CONSTABLE PCT 4, 1/13	0.00	0	120	0	0	0
5551	CONSTABLE PCT 5,1/13	0.00	0	24,600	0	0	0
556	CONSTABLE PRECINCT #6	0.00	0	0	0	0	0

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2013-2014 Budget

<u>Dept.</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Approved</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
557	CONSTABLE PRECINCT #7	0.00	0	1,500	0	0	0
560	SHERIFF	0.00	374,720	423,080	423,080	374,720	513,591
5602	SHERIFF FEDERAL FORFEITUR	0.00	694,864	884,892	871,892	740,451	940,758
561	SHERIFF FED FORFEITURE DO	0.00	0	0	0	0	0
562	SHERIFF - AUTO THEFT DETA	0.00	0	0	0	0	0
568	TEXAS DEPT OF PUBLIC SAFE	0.00	0	0	0	0	0
	<i>Expense Total:</i>	0.00	1,552,328	2,459,381	2,891,723	1,597,915	3,048,226

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2013-2014 Budget

Fund 900 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	215,858.29	145,881	145,881	145,881	145,881
6003	Salaries-Employees	161,162.24	143,709	143,709	143,709	143,709
6004	Overtime	33,425.08	0	0	0	0
6005	Extra Help	195,275.13	59,000	160,000	59,000	160,000
6006	FICA	43,452.19	22,154	34,394	22,154	34,394
6007	Group Health	10,739.66	9,600	33,600	9,600	35,000
6008	Retirement	34,319.54	25,354	33,853	25,354	28,582
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	5,416.85	2,275	3,102	2,275	3,102
6012	Unemployment Insurance	3,468.07	2,531	3,147	2,531	3,597
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	6,191.15	6,500	6,500	8,000	6,500
6016	Gasoline	39,990.19	11,200	0	5,000	0
6018	Diesel Fuel	0.00	37	0	0	0
6024	Animal Feed	4,672.05	211	0	1,500	0
6025	Food-Human	0.00	0	0	0	0
6028	Camera and Police Supplies	1,364.92	500	0	2,000	0
6030	Vehicle Repairs	7,363.70	3,506	0	8,000	0
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	3,000	0	3,000
6045	Professional Services	42,803.25	1,748	2,000	0	2,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	4,642.92	5,632	0	1,550	0
6048	Communications	364.80	0	0	0	0
6049	Postage	221.26	299	0	0	0
6050	Travel	10,676.41	1,958	5,000	8,500	5,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	0.00	0	20,000	0	20,000
6057	Vehicle Insurance	6,578.46	152	0	780	0
6058	Liability Other Insurance	50.50	120	0	120	0
6059	Bonds	0.00	0	0	0	0
6064	Building Maintenance	0.00	4,850	0	2,500	0
6067	Equipment Maintenance	7,920.00	2,640	0	4,290	0
6068	Real Estate Rental	0.00	0	0	0	0
6070	INDIRECT COST	0.00	200,000	0	0	0
6071	Court Costs and Transcripts	6,261.50	7,416	0	0	0
6073	Dues and Memberships	68.00	105	0	0	0

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2013-2014 Budget

Fund 900 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
6077	Data Processing	3,204.43	3,000	3,000	3,000	3,000
6078	Education and Training	3,535.00	4,052	0	2,000	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	26,378.26	14,230	20,000	15,000	20,000
6085	Juror's Fees	0.00	0	0	0	0
6087	Miscellaneous	37,455.44	4,084	4,000	10,000	4,000
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	912,859.29	682,744	621,186	482,744	617,765

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2013-2014 Budget

Fund 900 Dept. 484

DA Federal Forfeiture DOJ

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	48,500	0	48,500
6003	Salaries-Employees	0.00	0	45,000	0	45,000
6005	Extra Help	0.00	20,000	0	0	0
6006	FICA	0.00	1,530	7,153	0	7,153
6007	Group Health	0.00	0	9,600	0	10,000
6008	Retirement	0.00	0	10,931	0	10,931
6011	Workers Compensation	0.00	22	646	0	646
6012	Unemployment Insurance	0.00	140	655	0	655
6014	Office Supplies	0.00	10,000	10,000	0	10,000
6016	Gasoline	0.00	10,000	45,000	0	45,000
6028	Camera and Police Supplies	0.00	8,000	15,000	0	15,000
6030	Vehicle Repairs	0.00	8,000	15,000	0	15,000
6038	Small Tools and Equipment	0.00	0	10,000	0	10,000
6045	Professional Services	0.00	5,000	5,000	0	5,000
6048	Communications	0.00	8,000	5,000	0	5,000
6050	Travel	0.00	8,000	10,000	0	10,000
6054	Advertising	0.00	0	15,000	0	15,000
6067	Equipment Maintenance	0.00	8,000	20,000	0	20,000
6069	Equipment Rental	0.00	8,000	3,000	0	3,000
6071	Court Costs and Transcripts	0.00	4,000	3,000	0	3,000
6073	Dues and Memberships	0.00	6,000	8,000	0	8,000
6078	Education and Training	0.00	11,000	12,000	0	12,000
6079	Legal Books, Publications	0.00	8,000	8,000	0	8,000
6082	Contractual Expense	0.00	0	10,000	0	10,000
6087	Miscellaneous	0.00	10,000	12,186	0	12,186
6096	Equipment	0.00	0	40,000	0	40,000
	<i>Expenditure Total:</i>	0.00	133,692	368,671	0	369,071

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2013-2014 Budget

Fund 900 Dept. 485

DA FEDERAL FORFEITURE DOT

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	97,000	0	97,000
6003	Salaries-Employees	0.00	33,000	80,000	0	80,000
6005	Extra Help	0.00	16,300	0	0	0
6006	FICA	0.00	7,115	13,541	0	13,550
6007	Group Health	0.00	4,600	19,200	0	20,000
6008	Retirement	0.00	3,116	20,692	0	17,470
6011	Workers Compensation	0.00	294	1,222	0	3,605
6012	Unemployment Insurance	0.00	651	1,239	0	1,416
6014	Office Supplies	0.00	20,000	10,000	0	10,000
6016	Gasoline	0.00	24,000	45,000	0	45,000
6028	Camera and Police Supplies	0.00	15,000	15,000	0	15,000
6030	Vehicle Repairs	0.00	13,000	20,000	0	20,000
6038	Small Tools and Equipment	0.00	15,000	10,000	0	10,000
6045	Professional Services	0.00	10,000	10,000	0	10,000
6048	Communications	0.00	8,000	40,000	0	40,000
6050	Travel	0.00	15,000	10,000	0	10,000
6054	Advertising	0.00	0	40,000	0	40,000
6067	Equipment Maintenance	0.00	17,500	20,000	0	20,000
6068	Real Estate Rental	0.00	3,000	0	0	0
6069	Equipment Rental	0.00	6,000	3,000	0	3,000
6071	Court Costs and Transcripts	0.00	5,000	3,000	0	3,000
6073	Dues and Memberships	0.00	9,000	8,000	0	8,000
6077	Data Processing	0.00	18,700	60,000	0	60,000
6078	Education and Training	0.00	20,000	12,000	0	12,000
6079	Legal Books, Publications	0.00	8,000	8,000	0	8,000
6082	Contractual Expense	0.00	0	10,000	0	10,000
6087	Miscellaneous	0.00	10,000	10,000	0	10,000
6096	Equipment	0.00	11,000	40,000	0	40,000
	<i>Expenditure Total:</i>	0.00	293,276	606,894	0	607,041

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2013-2014 Budget

Fund 900 Dept. 560

SHERIFF

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	12,645.14	14,100	14,100	14,100	27,235
6003	Salaries-Employees	174,965.86	206,834	206,834	187,751	293,291
6004	Overtime	735.60	0	0	0	0
6005	Extra Help	21,744.00	55,784	55,784	39,280	39,280
6006	FICA	15,705.00	22,989	22,989	18,447	27,416
6007	Group Health	12,785.26	5,280	5,280	5,280	0
6008	Retirement	17,052.00	22,977	22,977	21,292	31,496
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	15,817.93	20,000	20,000	18,000	20,000
6011	Workers Compensation	8,128.87	13,012	13,012	10,441	12,006
6012	Unemployment Insurance	1,254.19	2,104	2,104	129	2,867
6013	Photocopying	0.00	0	0	0	0
6087	Miscellaneous	26,164.00	60,000	60,000	60,000	60,000
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	306,997.85	423,080	423,080	374,720	513,591

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2013-2014 Budget

Fund 900 Dept. 5602

SHERIFF FEDERAL FORFEITUR

<u>Object</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Amended</u>	<u>2014 Requested</u>	<u>2014 Recommended</u>	<u>2014 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	134,684.66	436,091	436,091	467,750	482,350
6004	Overtime	20,796.84	38,000	30,000	30,000	30,000
6006	FICA	11,752.00	35,656	35,656	38,124	39,195
6007	Group Health	15,944.18	59,800	59,800	64,400	70,000
6008	Retirement	13,996.43	50,000	41,103	49,128	50,510
6010	Uniforms	0.00	5,000	5,000	5,000	5,000
6011	Workers Compensation	6,440.74	20,156	20,156	18,267	18,781
6012	Unemployment Insurance	932.23	3,258	3,258	3,982	4,094
6014	Office Supplies	14,103.25	3,159	3,159	4,000	3,159
6016	Gasoline	15,825.18	72,713	61,000	20,000	61,000
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	0.00	2,500	2,500	0	2,500
6024	Animal Feed	0.00	700			
6028	Camera and Police Supplies	35,682.28	15,430	15,430	5,000	15,430
6030	Vehicle Repairs	4,649.67	36,000	46,000	10,000	46,000
6047	Mobile Phones	99.32	4,140	4,140	0	4,140
6057	Vehicle Insurance	3,157.39	18,800	18,800	18,800	18,800
6067	Equipment Maintenance	4,400.45	6,000	6,000	6,000	6,000
6077	Data Processing	792.00	17,485	17,485	0	17,485
6087	Miscellaneous	0.00	8,000			
6096	Equipment	11,560.25	48,988	49,688	0	49,688
6100	Weapons	0.00	3,016	16,626	0	16,626
	<i>Expenditure Total:</i>	294,816.87	884,892	871,892	740,451	940,758

CAMERON COUNTY, TEXAS

Order setting the County's
Property Tax Rate

APPROVED 2013-2014 BUDGET

Order No. 2013O9024

COUNTY COMMISSIONER' COURT
OF CAMERON COUNTY, TEXAS
SEPTEMBER 12, 2013

IN THE MATTER OF ESTIMATING THE
NEEDS OF CAMERON COUNTY FOR THE
FISCAL YEAR 2014 AND FIXING THE
RATES OF LEVY FOR THE YEAR 2013.

On this 12th day of September 2013, the same being a regular term of the Court, and all members being present, there came to be considered and heard the matter of estimating the financial needs of Cameron County for the fiscal year 2014, and the tax rate necessary for the several funds to be levied for the Tax Year 2013, and

THE COURT, after due and careful investigation of the resources of the County and of the necessary estimated expenditures, and having found that the probable amount of revenue necessary for the County to provide during the Fiscal Year 2014 will approximate the sum of \$ 132,610,121 and having examined the state of various funds for which taxes are levied by the Court:

The Commissioners Court of Cameron County estimates and finds that the needs of the County will require the levy of taxes for the several funds for the Fiscal Year 2014 and the same be and are hereby levied at 100% of the appraised values as hereby set forth:

FOR MAINTENANCE FUNDS:

General Fund	\$0.303134	
Special Road and Bridge Maintenance Fund	0.041449	
TOTAL M&O FUNDS		<u>\$0.344583</u>

THIS TAX RATE WILL RAISE LESS FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 0.49.

FOR INTEREST AND SINKING FUNDS

2005 Road Bonds	0.000708	
2008 Road Bonds	<u>0.001412</u>	
Total Unlimited Tax Road Bonds	<u>0.002120</u>	
2012 Refunding Certificates of Obligation	0.003640	
2011 Refunding Certificates of Obligation	0.000414	
2011 Certificates of Obligation	0.007211	
2008 Certificates of Obligation	0.003646	
2005 Refunding Certificates of Obligation	0.011493	
2005 Certificates of Obligation	<u>0.003615</u>	
Total Limited Tax Bonds	<u>0.030019</u>	
Lease/Equipment Financing (Tax Pledge)	<u>0.007569</u>	
TOTAL INTEREST & SINKING FUNDS		<u>\$0.039708</u>
TOTAL COUNTY LEVY		<u>\$0.384291</u>

THEREFORE, upon motion duly made, seconded and carried. IT IS ORDERED AND DECREED:

GENERAL FUND:

COUNTY GENERAL FUND CONSISTING OF A POOLING OF THE COUNTY'S OPERATING FUNDS, JURY FUND, PERMANENT IMPROVEMENT FUND, AND ROAD AND BRIDGE FUND:

A tax of Thirty and Three Thousand One Hundred thirty four Ten Thousandths (\$0.303134) Cents on each One Hundred (\$100) Dollars valuation of taxable property in Cameron County, Texas, is hereby levied for the said County's General Fund.

SPECIAL COUNTY ROAD MAINTENANCE FUND:

A tax of Four and One Thousand Four Hundred Forty Nine Ten Thousandths (\$0.041449) Cents on each One Hundred (\$100) Dollar's valuation of taxable property in Cameron County, Texas, is hereby levied for the Special County Road Maintenance Fund by virtue of the authority of Article 8, Section 9, of the Constitution of the State of Texas, and an election held on September 27, 1919, as per order entered into the minutes of the Court in Volume "N", Page 589.

OTHER GOVERNMENTAL OBLIGATIONS:

A tax of Seven Thousand Five Hundred Sixty Nine Ten Thousandths (\$0.007569) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas, is hereby levied to pay the interest and provide a sinking fund for the payment of the Capital lease-purchase obligations, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 8th day of December, 2007, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 11th day of December, 2008, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 29th day of December, 2009, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 4th day of February, 2010, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 25th day of February, 2011, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 10th day of November, 2011.

SERIES 2005 ROAD BONDS:

A tax of Seven Hundred and Eight Ten Thousandths (\$0.000708) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Road Bonds; said bonds having been authorized by an election on August 14, 1993, and an order of the Commissioners Court of Cameron County, Texas, dates June 15, 2005, et. Seg., Minutes of said Court.

SERIES 2008 ROAD BONDS:

A tax of One Thousand Four Hundred Twelve Ten Thousandths (\$0.001412) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Road Bonds; said bonds having been authorized by an election on August 14, 1993, and an order of the Commissioners Court of Cameron County, Texas, to be adopted on September 30, 2008, et. Seg., Minutes of said Court.

SERIES 2008 CERTIFICATES OF OBLIGATION:

A tax of Three Thousand Six Hundred Forty Six Ten Thousandths (\$0.003646) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds to be issued pursuant to an Order of the Commissioners Court to be adopted at a Regular Session of the Court on the 30th day of September, 2008.

SERIES 2005 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of One and One Thousand Four Hundred Ninety Three Ten Thousandths (\$0.011493) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9th day of August, 2005.

SERIES 2005 CERTIFICATES OF OBLIGATION:

A tax of Three Thousand Six Hundred Fifteen Ten Thousandths (\$0.003615) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9th day of August, 2005.

SERIES 2011 CERTIFICATES OF OBLIGATION:

A tax of Seven Thousand Two Hundred eleven Ten Thousandths (\$0.007211) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2011 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9th day of June, 2011.

SERIES 2011 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of Four Hundred and Fourteen Ten Thousands (\$0.000414) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9th day of June, 2011.

SERIES 2012 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of Three Hundred Sixty Four Thousands (\$0.003640) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2012 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 7th day of June, 2012.

PAYMENT POLICY:

The Court, having received a payment policy adopted by the Cameron County Tax Assessor Collector, and in accordance with Sec. 31.05 and 31.07© of the Property Tax Code, hereby approves said policy for the 2013 Tax Roll which shall allow discounts on taxes paid as follows:

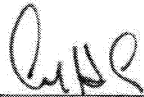
If paid in	October 2013	- 3% discount
	November 2013	- 2% discount
	December 2013	- 1% discount

And, upon recommendation of the Tax Assessor-Collector, the Court also approves partial payments of taxes to be accepted, and the Court disallows split-payments of taxes and installment payment of taxes.

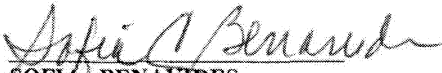
FEES FOR TAX COLLECTIONS:

Cameron County Tax Assessor-Collector shall charge fees for the collection of taxes to all governmental entities. Fees collected shall not exceed the actual cost of collections.

ORDERED THIS 12th DAY OF SEPTEMBER, 2013:

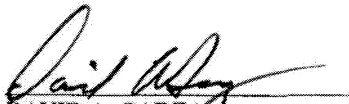


CARLOS H. CASCOS
COUNTY JUDGE



SOFIA BENAVIDES
COMMISSIONER, PCT #1


Absent
ERNIE HERNANDEZ
COMMISSIONER, PCT. #2



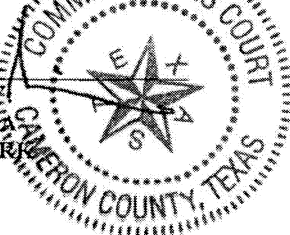
DAVID A. GARZA
COMMISSIONER, PCT. #3



DAN SANCHEZ
COMMISSIONER, PCT #4



ATTESTED BY
JOE G. RIVERA
COUNTY CLERK



COMMISSIONERS COURT
CAMERON COUNTY, TEXAS



CAMERON COUNTY, TEXAS

Fiscal Year 2011-2012

General Purpose Financial Statements
and
Notes to the Financial Statements

APPROVED 2013-2014 BUDGET

INDEPENDENT AUDITOR'S REPORT

The Honorable County Judge
and Commissioners' Court
Cameron County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cameron County, Texas (County) as of and for the year ended September 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2012, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2013 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 19 through 30 and 90 through 93 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The introductory section, combining and individual non-major fund financial statements, the budget to actual schedules, capital assets used in the operations of governmental funds and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State of Texas Single Audit Circular* and is also not a required part of the financial statements. The combining and individual non-major fund financial statements, capital assets used in the operations of governmental funds, the schedule of expenditures of federal and state awards, and budget to actual schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The combining and individual nonmajor fund financial statements, the budget to actual schedules, capital assets used in the operations of governmental funds, and the schedule of expenditures of federal and state awards has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the budget to actual schedules, capital assets used in the operations of governmental funds, and the schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The introductory and statistical sections are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.



LONG CHILTON, LLP
Certified Public Accountants

Brownsville, Texas
March 28, 2013

CAMERON COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis of the County of Cameron's (County) financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2012. The MD&A should be read in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

The assets of the County's Governmental activities exceeded liabilities at the close of the FY2012 and FY2011 by \$204,970,479 and \$202,529,094 (*net assets*), respectfully. Of this amount, \$23,656,726 is restricted for specific purposes; the largest restriction is 80%, \$18,859,037 for operating reserve and construction. As required by GASB 34, net assets also reflect \$184,766,821 that is invested in capital assets net of related debt. With the presentation of the investment in capital assets, unrestricted net assets becomes (\$3,453,068).

In contrast to the government-wide statements, the fund statements report a combined fund balance at year-end of \$49,295,668 of which \$10,563,771 or 21.4% represent unassigned fund balances. The more significant components of unassigned fund balance are maintained in the General Fund as unassigned reserves; emergency reserves and committed funds for indigent defense; Special Revenue are restricted by external funding obligations; 2011 Certificates of Obligation for capital improvements; in the Road and Bridge fund for road improvements throughout the County; and debt service.

The general fund unassigned fund balance of \$10,563,771 equals 14.03% of total general fund expenditures. The County's budgetary fund balance target is 16%.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

The Government-wide financial statements. *The government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a manner similar to private sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regards to interfund activity, payable and receivables.

The statement of net assets presents information on all the County's assets and liabilities, with the difference between the two reported as *net assets*. Increases or decreases in net assets contrasted with budgetary decisions should serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how net assets changed during the most recent fiscal year using full accrual basis of accounting. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other business functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the County include general government, public safety, highways and street, public welfare, health, judicial, and libraries.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated from specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. Unlike the government-wide financial statements, however, governmental funds financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*.

The County maintains forty-seven individual governmental funds (excluding fiduciary funds), forty special revenue funds, four capital project funds, two debt service funds and the General Fund. Information is presented separately in the governmental fund balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, the Road and Bridge Fund and the Limited Tax Revenue Bond Fund which are classified as major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget as a management control device during the year for the General Fund and for all Special Revenue Funds. A budgetary comparison schedule (original versus final) has been provided for the General Fund and Road and Bridge Fund to demonstrate compliance with budget.

Proprietary fund. *Proprietary funds* provide the same type of information as the government-wide financial statements, only in more detail. The Internal Service Fund (a component of proprietary funds) is used to report activities that provide supplies and services for other programs and activities-such as the County's self-insurance program and employee benefits trust. Because these services predominantly benefit governmental rather than business-type functions, the Internal Service Fund is reported with *governmental activities* in the government-wide financial statements.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's general fund and major special revenue budgetary schedules. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Of the County's total assets of \$305,143,142 the largest components are: 1) cash and investments of \$47,883,240 or 15.7%, 2) receivables which largely represent the deferred taxes for FY 2012 of \$7,729,648 or 2.5%, accounts/trade receivables of \$5,211,595 or 1.7%, internal balances and due from other governments of \$10,130,595 or 3.3% and 3) capital assets net of accumulated depreciation of \$229,194,325 or 75.11%. The receivables are offset by deferred revenue since the FY2012 tax revenue is not recognized until FY 2013 even though the levy takes place in FY2012. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$100,172,663, \$21,464,671, are current liabilities; however, the current liabilities for compensated absences (\$693,545) are not anticipated to result in the draw-down of emergency reserves. OPEB liability of \$19,020,725 is not anticipated to cause a fund balance reduction and is presently being funded on a pay as you go basis.

The County's assets exceeded liabilities by \$204,970,479 at the close of the most recent fiscal year.

The County's net assets for fiscal year ended September 30, 2012 and 2011 are summarized as follows:

	Governmental Activities		
	FY2012	FY2011	Increase Decrease
Current and other assets	\$ 75,948,817	\$ 62,573,035	\$ 13,375,782
Capital Assets (net of depreciation)	229,194,325	230,778,629	(1,584,304)
Total Assets	305,143,142	293,351,664	11,791,478
Current and other liabilities	21,464,671	16,657,316	4,807,355
Long-term liabilities	78,707,992	74,165,254	4,542,738
Total Liabilities	100,172,663	90,822,570	9,350,093
Net assets:			
Invested in capital assets, net of related debt	184,766,821	187,165,505	(2,398,684)
Restricted	23,656,726	16,854,509	6,802,217
Unrestricted	(3,453,068)	(1,490,920)	(1,962,148)
Total net assets	\$204,970,479	202,529,094	\$ 2,441,385
	Business-Type Activities		
	FY2012	FY2011	Decrease
Current and other assets	\$ 25,691,747	24,998,189	\$ 693,558
Capital Assets (net of depreciation)	39,039,681	38,777,762	261,919
Total Assets	64,731,428	63,775,951	955,477
Current and other liabilities	5,306,810	5,477,760	(170,950)
Long-term liabilities	28,498,096	30,372,123	(1,874,027)
Total Liabilities	33,804,906	35,849,883	(2,044,977)
Net assets:			
Invested in capital assets, net of related debt	21,753,249	9,334,212	12,419,037
Restricted	17,514,602	15,535,455	1,979,147
Unrestricted	(8,341,329)	3,056,401	(11,397,730)
Total net assets	\$ 30,926,522	27,926,068	\$ 3,000,454

About 12% or \$23,656,726 of the County's net assets represents *restricted net assets* which are resources that are subject to external restrictions on how they may be used. Restrictions include highway and street requirements, debt service, capital projects and operating reserve and construction. The most significant portion, \$184,766,821 of the County's net assets reflects its *investment in capital assets* (e.g., land, buildings, machinery and equipment) net of related debt.

Governmental activities increased the County's net assets by \$2,019,954. The key components of difference between fund statement increase and the statement of activities increase are the following:

- A net difference in the issuance of long term debt and the repayment of these debts in the amount of (\$1,370,307) .
- An increase in net assets due to the decrease in assets reported in the government activities from the internal service fund that is reported with the governmental activities in the government-wide statements of (\$1,422,958).
- A decrease in net assets due to depreciation exceeding capital outlay in the amount of \$1,584,304.
- A decrease in net assets due to annual OPEB of UAAL of (3,376,078).
- Revenue collected after year end not available for current period's expenditures \$13,916.

The Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds on page 34 further details the increase in net assets. Program revenues and expenses are presented net of interfund eliminations.

Cameron County's Changes in Net Assets - Governmental Activities			
	<u>FY 2012</u>	<u>FY 2011</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 29,244,355	\$ 32,237,064	\$ (2,992,709)
Operating grants and contributions	26,198,191	19,323,675	6,874,516
Capital grants and contributions	9,459,809	11,307,059	(1,847,250)
General revenues:			
Property taxes	59,503,829	56,131,261	3,372,568
Miscellaneous	9,801,140	7,616,101	2,185,039
Gain on sale of capital assets	408,289	370,542	37,747
Unrestricted investments earnings	<u>256,774</u>	<u>1,989,760</u>	<u>(1,732,986)</u>
Total revenues	<u>\$134,872,387</u>	<u>\$ 128,975,462</u>	<u>\$ 5,896,925</u>
Expenses:			
General government	\$ 28,465,544	27,502,559	\$ 962,985
Law Enforcement and Public Safety	68,731,281	69,081,195	(349,914)
Highways and streets	19,948,347	17,104,629	2,843,718
Health	9,788,583	9,940,575	(151,992)
Welfare	9,949,777	11,513,917	(1,564,140)
Interest on long-term debt	<u>2,778,548</u>	<u>3,302,908</u>	<u>(524,360)</u>
Total expenses	<u>\$139,662,080</u>	<u>\$ 138,445,783</u>	<u>\$ 1,216,297</u>
Increase (decrease) in net assets before transfer	(4,789,693)	(9,470,321)	4,680,628
Transfers	<u>6,809,647</u>	<u>6,666,985</u>	<u>142,662</u>
Increase (decrease) in net assets	2,019,954	(2,803,336)	4,823,290
Net assets - beginning	<u>202,529,094</u>	<u>205,332,430</u>	<u>(2,803,336)</u>
Prior Period Adjustment	421,431		421,431
Net assets - ending	<u>\$ 204,970,479</u>	<u>\$ 202,529,094</u>	<u>\$ 2,441,385</u>

Key elements of the analysis of government-wide revenues and expenses reflect the following:

- Program revenues of \$64,902,355 equaled 46.5% of government expenses of \$139,662,080. General revenues \$69,970,032 did not provide the required support and coverage for expenses.
- Miscellaneous revenues increased by \$2,185,039 from prior year due to insurance proceeds for damages suffered by Cameron County from Hurricane Dolly in 2008; an increase of 28%. These proceeds had not been budgeted as the final outcome of this claim was unknown.
- Over 49.2% of the expenses are for Law Enforcement and Public Safety (\$65,731,281) while this category provided about 22.52% of total revenues of \$30,365,390. The expenses increased by

\$1,216,297 over the prior year in this category and revenues increased \$5,896,925 due to the increases in taxable assessed valuations. Taxable values increased by 1.29% with new construction representing \$312,685,383 in new property values. General governmental expenditures increased by \$962,985, law enforcement decreased (\$349,914) and health and welfare decreased by (\$1,716,132).

- Capital Grant revenue and contributions comprise about 14.8% of program revenues. Cameron County continues to administer Disaster Recovery Funding from impacts suffered by communities from Hurricane Dolly/Ike in July 2008.
- Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:
 - The Bridge System revenues of \$15,603,112 accounted for 65.3% of the Business-type activities revenues.
 - The total expenses of the Bridge System were 53.5% or \$7,749,210 of the Business-type activities.
 - The prior period adjustment of \$415,664 is due to a change of accounting treatment of the Jail Commissary funds.
 - The transfers to the Governmental activities, from the Business-type activities, are the result of the difference in the Bridge Systems revenues and expenses.

Cameron County's Changes in Net Assets - Business-Type

	<u>FY - 2012</u>	<u>FY - 2011</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 23,496,510	\$ 21,491,548	\$ 2,004,962
Operating grants and contributions	250,158	3,206,336	(2,956,178)
Insurance Proceeds/Gain on Asset	32,305	204,863	(172,558)
General revenues:			
Unrestricted investments earnings	<u>104,261</u>	<u>68,008</u>	<u>36,253</u>
Total revenues	\$23,883,234	\$ 24,970,755	\$(1,087,521)
Expenses:			
Bridge System	\$7,749,210	\$ 8,380,019	\$(630,809)
Parks System	5,624,436	5,170,267	454,169
Jail Commissary	1,006,900	0	1,006,900
Airport System	<u>108,251</u>	<u>58,120</u>	<u>50,131</u>
Total expenses	<u>\$14,488,797</u>	<u>\$ 13,608,406</u>	<u>\$ 880,391</u>
Increase (decrease) in net assets before transfers	9,394,437	11,362,349	(1,967,912)
Transfers	<u>(6,809,647)</u>	<u>(6,666,985)</u>	<u>(142,662)</u>
Increase (decrease) in net assets	2,584,790	4,695,364	(2,110,574)
Net assets – beginning	<u>27,926,068</u>	<u>23,230,704</u>	<u>4,695,364</u>
Prior Period Adjustment	415,664	—	415,664
Net assets – ending	\$ <u>30,926,522</u>	\$ <u>27,926,068</u>	\$ <u>3,000,454</u>

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability. The County has been upgraded to an "A1" rating from Moody's Investor Service and Standard and Poor's rating agency rates Cameron County's debt worthiness as an "A+" rating as reported in the credit profile dated September, 2012. Fitch (FITCH IBCA, DUFF & PHELPS) rating of "AA-" on the outstanding unlimited tax bonds, limited tax bonds and certificates of obligation.

Governmental funds. The general government functions are reported in the General, Special Revenue, Debt Service and Capital Project Funds. The focus of the County's *governmental funds* is to provide information on near-term inflow, outflows and balances of *spendable* resources. Such information is useful in assessing the County's annual financing and budgeting requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$49,295,668, an increase of \$10,181,116 in comparison with prior year. Approximately \$10,563,771 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been restricted per contractual obligations: 1) to pay debt service (\$5,018,298); 2) for capital projects (\$11,840,702) and special revenue projects (\$20,774,340); 3) inventory (\$98,557). Committed fund balance for indigent defense (\$500,000) and pending litigation (\$500,000) in the event funding is required.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$11,662,328. As a measure of the general fund's liquidity, we compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 14.03% of total fund expenditures, while total fund balance represents 15.5% of total fund expenditures. General budgetary targets for reserves are 20% of expenditures which compares favorably to GFOA recommended reserves for large counties.

The fund balance of the County's general fund increased by \$5,110,499 during the current fiscal year. Key factors for the FY2012 change are as follows:

Cameron County Commissioners Court voted to increase the tax rate by 5.5% in FY2012; an increase from .364291 per \$100 assessed property valuation to .384291 per \$100 assessed property valuation. Taxable values increased by 1.29% and current advalorem property tax collection was increased by \$2,281,942 from the prior year.

Miscellaneous revenues increased by 79% due to insurance settlement proceeds received from Hurricane Dolly (2008) damages. These proceeds were not anticipated as final settlement was resolved in FY2012.

Licenses and permits, intergovernmental revenues and fines and forfeitures experienced moderate fluctuations.

Expenditures in FY2012 were budgeted with a 5% increase from FY2011 from \$73,425,235 to \$77,390,866, actual expenditures for the year were \$75,316,878. This increase in expenditures is due to lease financing of equipment. Regular operating expenditures though funded, were not fully expended by 2.68% thus increasing general fund fund balance by \$2,073,988.

Road and Bridge fund balance of \$3,730,031 reflects a decrease of \$239,941 from prior year due to minimal reductions on labor costs reimbursements and increases in cost of materials.

The Limited Tax Revenue Bond fund increased by \$716,678 due to a reduction in interest expense obligations.

The Drug Forfeiture Fund fund balance increased by \$7,273,104 due to proceeds received by law enforcement agencies participation in asset sharing agreements with federal agencies. These funds are restricted in usage for law enforcement purposes and are received as proceeds from seized assets.

2011 Series Certificates of Obligation fund balance decreased by \$2,663,114 due to capital outlay expenditures for ongoing projects. County participation in road improvements to Primera Road is

complete; the Judicial software improvement program is in Phase III and other projects funded by this bond issuance are ongoing.

Other Governmental Funds fund balance decreased by \$437,541 due to regular operations of these funds.

The following table presents the amount of revenues from various sources as well as increases and decreases from the prior year.

Governmental Funds – Revenues Classified by Source

<u>Revenues by Source</u>	<u>FY2012</u>	<u>FY2011</u>	<u>Increase Decrease</u>	<u>Percent of Change</u>
Taxes	\$ 59,489,913	\$ 56,080,939	\$ 3,408,974	6.08%
Licenses	3,363,734	3,297,461	66,273	2.01%
Fines and Forfeitures	5,599,785	5,502,088	97,697	1.78%
Intergovernmental revenues	40,655,100	38,023,659	2,631,441	6.92%
Charges for current services	7,003,783	7,675,546	(671,763)	-8.75%
Miscellaneous	10,031,809	9,595,975	435,834	4.54%
Total	\$ 126,144,124	\$ 120,175,668	\$ 5,968,456	4.97%

- Taxes – the increase of \$3,408,974 was primarily due to an increase in the tax rate from .364291 to .384291 per \$100 assessed property valuation and an increase in assessed property valuation.
- Intergovernmental revenues – the increase of \$2,631,441 is substantially due to insurance proceeds received from Hurricane Dolly in 2008, settlement proceeds were received in FY2012.
- Charges for current services – the revenues decreased by \$671,763 over the prior year in this category. Decrease is largely due to reduction in federal inmate housing reimbursement due to county's prisoner population.
- Fines and forfeitures increased \$97,697 from prior year collection due to case management system implementation.
- Miscellaneous – Revenues increased \$435,834 due to reductions in interlocal revenue from participating education facilities due to operating reductions.

The following table presents expenditures by function compared to prior year amounts.

<u>Expenditures by Function</u>	<u>FY 2012</u>	<u>FY 2011</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
General government	\$ 15,873,415	\$ 15,427,634	\$ 445,781	2.89%
Law Enforcement and Public safety	63,067,114	63,285,222	(218,108)	-0.34 %
Streets and Highways	11,496,092	11,001,272	494,820	4.50%
Health	9,250,311	9,392,310	(141,999)	-1.51%
Public welfare	9,641,951	11,163,782	(1,521,831)	-13.63%
Capital outlays	12,829,384	11,488,915	1,340,469	11.67%
Debt service-principal	4,180,620	6,037,009	(1,856,389)	-30.75%
Debt service-interest/fiscal fees	2,828,189	3,420,720	(592,531)	2.44%
Total	\$129,167,076	\$ 131,216,864	\$(2,049,788)	-1.56%

Overall, total expenditures decreased 1.56% but there were some categories that experienced significant change. For example, Capital outlays increased 11.67% due to capital projects that are ongoing, the largest being the upgrade of the communications system for first responders. Welfare expenditures decreased by 13.6% due to project completions and other governmental reductions. Debt service obligations decreased due to budgeted reduced debt payments.

COMPONENT UNITS

In compliance with GASB Statement 39, Cameron County is reporting as a discretely presented major component unit the Cameron County Regional Mobility Authority (CCRMA - Authority); regional mobility authorities were created by the State of Texas legislatively through the creation of Chapter 370 of the Texas Transportation Code in 2003. CCRMA is a legally separate organization that is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. CCRMA is authorized to receive revenues from tolls, fees and rents from the operation of turnpike projects. They may also issue revenue bonds for the purpose of financing the costs of these projects. The Authority is governed by a 7 member board, 6 members are appointed by Cameron County commissioners for a term of 2 years and the Chairman of the board who is appointed by the Governor. Cameron County does not exercise significant influence or authority over CCRMA and for reporting purposes, is treated as a major component unit as of FY2012. The Authority and County in June 2012 entered into SH550 Funding and Development Agreement, a project titled "SH550 Director Connector Transportation Project." This project will be a component of a tolled facility and upon completion, traffic using SH550 will have a route free of at-grade intersections from U.S.77/83 to SH48 at the Port of Brownsville. Cameron County issued Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) \$40,000,000 dated August 8, 2012 providing funding for this project as per "Funding Agreement." As a condition of funding, the Authority is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the County will pay on the Bonds. In addition, Cameron County has entered into a Transportation Reinvestment Zone No. 1, Cameron County with CCRMA to assist CCRMA in financing for the development of transportation projects. This commitment is contingent on the realization of incremental valuation and is considered a contingent liability to CCRMA. The ability of Cameron County to impose its will on the CCRMA through the appointment of a majority of the directors and through the participation in the TRZ agreement with CCRMA meets the component unit requirements that the primary government (Cameron County) include CCRMA as part of county's financial reporting entity in conformity with GAAP.

Non-major component units are the Cameron-Willacy Community Supervision and Corrections Department and Cameron County Emergency Services District #1 (ESD#1). Operations of community supervisions are funded entirely by the State and receive office space and equipment from the county only, pursuant to Texas Code of Criminal Procedure, Article 42.12 Section (10). ESD#1 is a separate political subdivision as adopted by the voters to supply the rural areas with fire and ambulance services. Funding for ESD#1 is generated through its ability to tax property owners within the District's unincorporated areas and all debt incurred is an obligation of the District. County appoints all members of the board and can influence operations significantly.

For additional financial reporting information, each component unit may be contacted for their independent financial report as listed on page 42 for contact information.

FINANCIAL ANALYSIS OF PROPRIETARY FUNDS

The following table presents revenues of the different proprietary funds as compared to the previous year.

<u>Revenues by Enterprise</u>	<u>FY 2012</u>	<u>FY 2011</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$15,603,112	\$17,691,103	\$2,087,991	- 11.8%
Park System	6,806,053	6,339,135	466,918	- 6.9%
Non-major Enterprise Funds	13,242	38,955	(25,713)	-66.0%
Jail Commissary	1,091,860	1,045,313	46,547	4.5%

While the Bridge System is the biggest generator of revenues there was an overall 2.47% decrease in crossings from FY11. This in large part was due to the increased Mexican security measures to curb border violence as the drug cartels continue their turf war. Increased security measures on the U.S. side to stop the flow of illegal drugs and weapons export; the war in the Middle East and several Orange alerts by the Department of Homeland Security continue to have a negative impact on border crossings. As of the end of September 30, 2012 a total of 5,013,411 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY11 crossings of 5,140,363. While crossings have decreased revenues have increased due to toll increases. The following table shows where and when the rates have increased.

<u>Classification</u>	<u>September 30, 2012 Rate</u>	<u>September 30, 2011 Rate</u>	<u>September 30, 2010 Rate</u>
Pedestrian	1.00	\$1.00*	\$0.65*
Motorcycle	3.00	3.00*	2.50
Passenger	3.00	3.00*	2.50
Commercial Vehicles			
Two Axle	8.50	8.50*	7.75*
Three Axle	12.50	12.50*	11.25*
Four Axle	14.75	14.75	14.75*
Five Axle	19.50	19.50*	18.25*
Six Axle	22.50	22.50*	21.75*

*increase in toll

The following table presents expenses of the different proprietary funds as compared to the previous year.

<u>Expenses by Enterprise</u>	<u>FY 2012</u>	<u>FY 2011</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$8,125,458	\$8,380,019	\$ -254,561	-3.03%
Park System	5,624,436	5,170,267	454,169	8.79%
Non-major enterprises	108,251	58,120	50,131	186.30%
Jail Commissary	1,006,900	916,122	90,778	9.9%

The Bridge System continues to reduce costs in all areas and monitor bridge traffic monthly, decreases in expenses were attributable to debt obligations and personnel reductions. The Park System's increase in expense is due to increases in personnel, repairs & maintenance and contractual expenses. The non-major enterprise funds costs increased due to insurance and depreciation expense.

GENERAL FUND BUDGETARY HIGHLIGHTS

The budget is prepared in accordance with financial policies approved by the Cameron County Auditor and the Commissioners Court following a public hearing. The Cameron County Auditor is required by policy to present Commissioners Court with a balanced budget that contains a no-tax increase assumption as a starting point for budget discussions.

The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County Auditors Office and approved by the Commissioners Court following a public hearing. Appropriated budgets are approved and employed as a management control device during the year. The County maintains strict budgetary controls and sets its appropriations at the line item level for each department. Appropriation transfers may be made between line items or departments only with the approval of the Commissioners Court. Reserves are established as a budget line item and may be transferred to other budget line items with approval of Commissioners Court.

The final FY2012 budget was adopted on September 15, 2011 with the total General Fund expenditures and reserves amounting to \$72,062,502 an increase of \$282,345 over the FY2011 budgeted expenditures and reserves, an immaterial increase of 0.40% in law enforcement and public safety due to the increased operational costs.

The original budgeted expenditures were \$3,254,376 more than the final amended budget. This increase was incurred in the jail maintenance and operations department due to financing proceeds for radio operability improvements that were incurred. Revenues exceeded the adopted budget by \$2,883,786 due to increase in property tax per assessed valuations and an increase in the property tax rate and insurance proceeds.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term debt. At September 30, 2012, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$79,780,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$76,295,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$3,485,000. The debt limits for the two authorizations are \$3,411,376,492 (25% of real property assessed valuation) and \$777,560,526 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$3,275,499,252 and \$774,075,526.

The County's bond rating is "A+" from Standard & Poor's, "AA-" from Fitch Ratings and "A1" rating from Moody's for general obligation debt.

The following represents the activity of the long-term debt of the County for FY2012:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental Activities:				
General obligation bonds	\$83,020,000	\$ 9,610,000	\$12,850,000	\$79,780,000
Capital leases	4,512,075	5,654,085	2,236,408	7,929,752
Compensated absences	<u>788,459</u>	<u>855,031</u>	<u>949,945</u>	<u>693,545</u>
Total	\$69,021,262	\$ 31,992,897	\$12,693,559	\$88,320,600
Business-Type Activities:				
Revenue bonds	\$ 7,160,000	\$ 0	\$ 820,000	\$ 6,340,000
Certificates of Obligation	24,214,797	0	1,317,303	22,897,494*
Compensated absences	<u>13,825</u>	<u>41,406</u>	<u>27,956</u>	<u>27,275</u>
Total	\$27,164,253	\$ 6,384,630	\$ 2,160,261	\$31,388,622

**Certificates of Obligation is debt financed capital contribution secured by Cameron County and is payable from business-type function and is included in Governmental Activities outstanding obligation bonds.*

Other legal obligations include accrued vacation pay. (More detailed information about the County's long-term liabilities is presented in Note 11 to the financial statements.)

Capital assets. The capital assets of the County are those assets (land, buildings, improvements, roads, bridges and machinery & equipment (M&E)), which are used in the performance of the County's functions including infrastructure assets. At September 30, 2012 net capital assets of the governmental activities totaled \$229,194,325. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E totaled \$14,417,558.

Major capital asset events during the current fiscal year included the following:

- Cameron County Odyssey software for Judicial processing Phase I and Phase II completed
- Disaster Recovery Capital improvements is continuing
- Capital improvements are scheduled to be completed in May 2013 for the Toll Bridge System
- County Parks Department has continued on community parks construction
- Construction of the Los Fresnos Annex Bldg. is ongoing
- Construction of road improvements to Primera Road, San Jose Ranch Road, Old Alice Road and Vermillion Road are ongoing

	County's Capital Assets		
	Cost	Accumulated Depreciation	Net Capital Assets
Governmental Activities:			
Land	\$ 4,131,170	\$ 0	\$ 4,131,170
Buildings and improvements	104,546,825	34,455,254	70,091,571
Equipment, Vehicles, Machinery	66,334,571	51,755,257	14,579,314
Infrastructure	293,891,955	170,986,322	122,905,633
Construction in Progress	<u>17,486,637</u>	<u>0</u>	<u>17,486,637</u>
Total	\$486,391,158	\$257,196,833	\$229,194,325
Business-Type Activities:			
Land	\$ 5,896,363	\$ 0	\$ 5,896,363
Buildings and improvements	30,930,515	13,170,759	17,759,756
Equipment, Vehicles, Machinery	6,513,754	5,223,000	1,290,754
Other structures	27,251,577	24,438,907	2,812,670
Construction in Progress	<u>11,280,138</u>	<u>0</u>	<u>11,280,138</u>
Total	\$ 81,872,346	\$ 42,832,666	\$ 39,039,681

Additional information on the County's capital assets can be found in Note 6 on pages 49-51 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The annual budget is developed to provide efficient, effective and economic uses of the County's resources, as well as, a means to accomplish the highest priority objectives. Through the budget, the County Commissioners set the direction of the County, allocate its resources and establish its priorities.

The Commissioners' Court adopted the County's 2011-2012 budget on September 15, 2011. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2011 and estimated revenues to be received in the fiscal year 2012. The total available resources for all funds for the fiscal year 2012 are \$120,469,809. For the County's General Fund, the 2011-2012 Budget utilizes \$72,467,628 of the available funds.

For 2011-2012, the property tax rate is \$0.384291 per \$100 assessed taxable valuation, an increase over the prior year's tax rate of \$0.364291. Tax revenues are budgeted to grow by 4.7% generating an additional \$3,180,026 at the 94.5% property tax collection rate. The increase in county appropriations to be expended during Fiscal Year 2012 was in General Fund for Law Enforcement and Public Safety. Future projections concerning revenue from all sources will continue to be conservative in nature. The Commissioners' Court has targeted fund balance reserves to represent sixteen percent of appropriations; however, actual General Fund fund balance is approximately 14.03%.

REQUEST FOR INFORMATION

The financial report is designed to provide our citizens, taxpayers and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report, separate reports of the County's component units or need any additional financial information, contact the County Auditor at 1100 E. Monroe, Brownsville, Texas 78520.

BASIC FINANCIAL STATEMENTS

**CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2012**

	PRIMARY GOVERNMENT			COMPONENT UNITS	
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	NON-MAJOR
ASSETS					
Cash	\$ 47,883,240	\$ 9,160,445	\$ 57,043,685	\$42,273,676	\$ 3,255,833
Investments	0	0	0	7,296,195	983,902
Receivables:					
Accounts or trade(Note 4)	5,211,595	270,218	5,481,813	0	147,781
Taxes - net of allowances(Note 4)	7,729,648	0	7,729,648	0	701,983
Due from other governments(Note 4)	10,130,595	0	10,130,595	12	0
Due from other agencies	0	0	0	717,344	0
Internal balances	1,206,752	(1,206,752)	0	0	0
Prepaid expenses	976,709	200,695	1,177,404	400,000	364
Other assets	325,710	0	325,710	0	0
Inventory	114,074	2,539	116,613	0	0
Unamortized bond issuance costs	2,370,494	0	2,370,494	1,379,715	0
Restricted Assets:					
Construction Fund:					
Cash	0	12,052,867	12,052,867	0	0
Revenue Bond Debt Service Fund:					
Cash	0	1,342,575	1,342,575	0	0
Revenue Bond Debt Reserve Fund:					
Cash	0	2,743,799	2,743,799	0	0
Revenue Bond Repair and Replacement Fund:					
Cash	0	650,000	650,000	0	0
Restricted use:					
Cash	0	475,361	475,361	0	0
Capital Assets:					
Buildings	95,221,980	15,193,807	110,415,787	0	0
Improvements other than buildings	7,777,944	38,891,263	46,669,207	29,351,139	0
Equipment	66,334,571	4,482,990	70,817,561	0	0
Other structures	1,546,901	6,127,786	7,674,687	35,612,650	0
Accumulated depreciation	(257,196,833)	(42,832,666)	(300,029,499)	0	0
Land	4,131,170	5,896,363	10,027,533	0	0
Infrastructure	293,891,955	0	293,891,955	0	0
Construction work in progress	17,486,637	11,280,138	28,766,775	0	0
Total capital assets	229,194,325	39,039,681	268,234,006	64,963,789	0
Total Assets	305,143,142	64,731,428	369,874,570	117,030,731	5,089,863
LIABILITIES					
Accounts payable	11,577,242	447,591	12,024,833	818,923	356,483
Wages and fringe payable	1,351,851	92,827	1,444,678	0	0
Compensated absences payable	693,545	27,275	720,820	0	0
Accrued interest payable	0	46,162	46,162	0	0
Deposits	0	13,067	13,067	0	0
Due to other governments	2,344,952	1,742,955	4,087,907	250,000	1,465,729
Unearned revenue	0	453,637	453,637	120,649	0
Notes payable (Note 11)	91,969	0	91,969	0	0
Other	0	0	0	0	755,717
Escrows	53,468	0	53,468	0	0
Noncurrent liabilities due within one year:					
Reserve	0	81,635	81,635	0	0
Current bonds payable	2,978,237	1,332,716	4,310,953	600,000	0
Current revenue bonds payable	0	854,998	854,998	0	0
Accrued bond interest payable	375,222	112,469	487,691	0	0
Current Lease payments	1,998,185	101,478	2,099,663	0	0
Noncurrent liabilities due in more than one year:					
Long-term lease payments(Note 7)	5,782,998	47,091	5,830,089	0	0
Long-term bonds payable	53,904,269	21,564,780	75,469,049	72,314,905	0
Due to other governments	0	0	0	2,014,428	0
Due to Texas Department of Transportation	0	0	0	35,199,035	0
Long-term revenue bonds payable	0	5,589,110	5,589,110	0	0
Less: Unamortized issue costs	0	(363,679)	(363,679)	0	0
Long-term interest payable	0	0	0	416,835	0
OPEB liability	19,020,725	1,660,794	20,681,519	0	0
Total Liabilities	100,172,663	33,804,906	133,977,569	111,734,775	2,577,929
NET ASSETS					
Invested in capital assets net of related debt	184,766,821	21,753,249	206,520,070	0	0
Restricted net assets :					
Highways and street	3,730,031	0	3,730,031	3,685,687	0
Debt service	833,254	4,086,374	4,919,628	0	0
Capital projects	234,404	0	234,404	0	0
Beach Maintenance	0	466,947	466,947	0	0
Operating reserve and construction	18,859,037	12,961,281	31,820,318	0	0
Unrestricted net assets	(3,453,068)	(8,341,329)	(11,794,397)	1,610,269	2,511,934
Total net Assets	\$ 204,970,479	\$ 30,926,522	\$ 235,897,001	\$ 5,295,956	\$ 2,511,934

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

Functions / Programs Primary government:	Program Revenues					Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		Primary Government		Component units
						Governmental Activities	Business-type Activities	
General government:								
Law Enforcement and Public safety	\$ 28,485,544	\$ 13,754,317	\$ 152,755	\$ 880,761	\$ (13,697,711)	\$ 0	\$ (13,697,711)	\$ 0
Highways and streets	68,731,281	11,344,711	19,020,679	0	(38,365,891)	0	(38,365,891)	0
Health	19,948,347	3,662,493	0	3,856,630	(12,429,224)	0	(12,429,224)	0
Welfare	9,788,583	394,003	6,710,038	0	(2,684,542)	0	(2,684,542)	0
Interest on Long-term debt	9,949,777	88,831	314,719	4,742,418	(4,803,809)	0	(4,803,809)	0
Total government activities	2,778,548	0	0	0	(2,778,548)	0	(2,778,548)	0
Total primary government	139,652,080	29,244,355	26,188,191	9,459,809	(74,759,725)	0	(74,759,725)	0
Business-type activities:								
Bridge system	7,749,210	15,603,112	0	0	0	7,853,902	7,853,902	0
Parks system	5,624,436	6,806,053	0	179,863	0	1,361,460	1,361,460	0
Non-Major Enterprise Funds	1,115,151	1,087,345	0	70,295	0	42,489	42,489	0
Total business-type activities	14,488,797	23,496,510	0	250,158	0	9,257,871	9,257,871	0
Total primary government	\$ 154,150,877	\$ 52,740,865	\$ 26,188,191	\$ 9,709,967	\$ (74,759,725)	\$ 9,257,871	\$ (65,501,854)	\$ 0
Component units:								
Cameron County Regional Mobility Authority	1,783,123	3,008,047	0	46,148	0	0	0	1,271,072
Emergency Services District #1	2,572,114	0	0	0	0	0	0	(2,572,114)
Cameron-Willacy Counties Community Supervision	7,406,302	3,930,274	4,638,285	0	0	0	0	1,162,257
Total component units	\$ 11,761,539	\$ 6,938,321	\$ 4,638,285	\$ 46,148	\$ 0	\$ 0	\$ 0	\$ (138,785)
General revenues:								
Property taxes, levied for general purposes					\$ 53,192,831	\$ 0	\$ 53,192,831	\$ 2,797,815
Property taxes, levied for debt service					6,310,998	0	6,310,998	0
Unrestricted investment earnings					258,774	104,261	361,035	21,148
Miscellaneous					9,801,140	17,757	9,818,897	0
Gain on Sale of capital assets					408,289	14,548	422,837	0
Transfers					6,809,647	(6,809,647)	0	0
Total general revenue and transfers					76,779,679	(6,673,081)	70,106,598	2,818,963
Changes in net assets					2,019,564	2,584,790	4,604,744	2,680,178
Net Assets - beginning					202,529,094	27,926,068	230,455,162	5,233,983
Refunds due to Other Entities					0	0	0	(232,157)
Prior Period Adjustment					421,431	415,984	837,095	125,886
Net Assets - ending					\$ 204,970,479	\$ 30,926,522	\$ 235,897,001	\$ 7,807,880

The notes to the financial statements are an integral part of this statement

**CAMERON COUNTY, TEXAS
BALANCE SHEET
Governmental Funds
SEPTEMBER 30, 2012**

	General	Road & Bridge Fund	Limited Tax Revenue Bonds Fund	2011 Series Certificates of Obligation	Drug Forfeiture Fund	Other Governmental Funds	TOTAL
ASSETS							
Assets:							
Cash and cash equivalents (Note 3)	\$ 7,219,134	\$ 1,259,363	\$ 3,627,703	\$ 11,781,953	\$ 9,588,848	\$ 11,796,618	\$ 45,273,619
Receivables: (Note 4)							
Accounts or trade	2,562,841	1,820,615	55,497	3,747	0	723,248	5,165,948
Taxes - net of allowances	6,112,487	726,065	811,519	0	0	79,577	7,729,648
Note receivable	0	0	0	0	0	0	0
Due from other governments	644,368	453,278	0	0	373,474	8,659,475	10,130,595
Due from other funds (Note 9)	8,151,448	1,904,588	523,006	500	1,612,109	2,048,221	14,239,872
Prepaid expenditures (Note 1D)	671,872	65,662	170,026	0	0	69,149	976,709
Other assets	529	0	0	0	10,580	1,163,306	1,174,415
Inventory (Note 1D)	98,557	15,517	0	0	0	0	114,074
TOTAL ASSETS	\$ 25,461,236	\$ 6,245,088	\$ 5,187,751	\$ 11,786,200	\$ 11,585,011	\$ 24,539,594	\$ 84,804,880
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 5,611,366	639,534	\$ 900	\$ 179,902	\$ 466,259	\$ 3,841,817	\$ 10,739,778
Wages and fringe payable	1,024,496	116,072	0	0	0	208,714	1,349,282
Compensated absences payable	621,057	26,479	0	0	0	45,509	693,045
Due to other governments	114,620	0	0	0	958,147	1,272,178	2,344,945
Due to other funds (Note 9)	587,496	1,057,057	0	0	123,499	11,265,068	13,033,120
Deferred revenue	5,694,436	675,915	758,023	0	0	75,231	7,203,605
Escrows	53,468	0	0	0	0	0	53,468
Notes payable	91,969	0	0	0	0	0	91,969
Total Liabilities	13,798,908	2,515,057	758,923	179,902	1,547,905	16,708,517	35,509,212
Fund Balances:							
Nonspendable:							
Inventory	98,557	0	0	0	0	0	98,557
Restricted for:							
Debt service	0	0	4,428,828	0	0	589,470	5,018,298
Special revenue	0	3,730,031	0	0	10,037,106	7,007,203	20,774,340
Capital projects	0	0	0	11,606,298	0	234,404	11,840,702
Committed to:							
Pending litigation	500,000	0	0	0	0	0	500,000
Indigent Defense	500,000	0	0	0	0	0	500,000
Unassigned	10,563,771	0	0	0	0	0	10,563,771
Total Fund Balance	11,662,328	3,730,031	4,428,828	11,606,298	10,037,106	7,831,077	49,295,668
TOTAL LIABILITIES AND FUND BALANCES	\$ 25,461,236	\$ 6,245,088	\$ 5,187,751	\$ 11,786,200	\$ 11,585,011	\$ 24,539,594	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (Note 6)

229,194,325

Internal service funds are used by management to charge costs.

The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.

1,814,728

Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.

7,203,605

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (Note 2A)

(82,537,847)

Net assets of governmental activities

204,970,479

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	General	Road & Bridge Fund	Limited Tax Bonds Fund	2011 Series Certificates of Obligation	Drug Forfeiture Fund	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	\$ 47,198,395	\$ 5,982,190	\$ 5,945,377	\$ 0	\$ 0	\$ 363,951	\$ 59,489,913
Licenses and permits	632,252	2,731,482	0	0	0	0	3,363,734
Intergovernmental	3,842,291	931,010	0	0	8,986,935	26,894,864	40,655,100
Charges for services	6,271,770	0	0	0	0	732,013	7,003,783
Fines and forfeitures	5,568,310	0	0	0	0	31,475	5,599,785
Miscellaneous	6,480,605	1,080,855	(107,943)	53,416	1,168,174	1,356,702	10,031,809
TOTAL REVENUES	<u>69,993,623</u>	<u>10,725,537</u>	<u>5,837,434</u>	<u>53,416</u>	<u>10,155,109</u>	<u>29,379,005</u>	<u>126,144,124</u>
EXPENDITURES							
Current:							
General government	15,076,596	0	0	0	0	796,819	15,873,415
Law enforcement and public safety	49,106,616	0	0	0	2,971,576	10,988,922	63,067,114
Highways and streets	0	9,827,693	0	0	0	1,668,399	11,496,092
Health	2,370,591	0	0	0	0	6,879,720	9,250,311
Welfare	4,584,814	0	0	0	0	5,057,137	9,641,951
Capital outlay	4,178,261	1,442,822	0	2,716,530	11,560	4,480,211	12,829,384
Debt Service:							
Bond issuance cost	0	0	187,484	0	0	0	187,484
Principal retirement	0	965,494	3,060,126	0	0	155,000	4,180,620
Interest and fiscal charges	0	78,367	2,377,380	0	0	184,958	2,640,705
TOTAL EXPENDITURES	<u>75,316,878</u>	<u>12,314,376</u>	<u>5,624,990</u>	<u>2,716,530</u>	<u>2,983,136</u>	<u>30,211,166</u>	<u>129,167,076</u>
Excess (deficiency) of Revenues Over (Under) Expenditures	(5,323,255)	(1,588,839)	212,444	(2,663,114)	7,171,973	(832,161)	(3,022,952)
OTHER FINANCING SOURCES (USES)							
Gain on Sale of capital assets	28,141	90,650	0	0	289,498	0	408,289
Bond Issuance	0	0	0	0	0	0	0
Discount on bonds issued	0	0	(54,034)	0	0	0	(54,034)
Premium on bonds issued	0	0	437,592	0	0	0	437,592
Refunding Bonds Issued	0	0	9,610,000	0	0	0	9,610,000
Payed to refunded Bond Escrow Agent	0	0	(9,865,573)	0	0	0	(9,865,573)
Financing Proceeds	0	0	0	0	0	0	0
Capital lease financing	4,178,468	1,258,248	0	0	0	0	5,436,716
Transfers in	6,491,306	0	376,249	0	6	458,807	7,326,368
Transfers (out)	(264,161)	0	0	0	(188,373)	(64,187)	(516,721)
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,433,754</u>	<u>1,348,898</u>	<u>504,234</u>	<u>0</u>	<u>101,131</u>	<u>394,620</u>	<u>12,782,637</u>
Net change in fund balances	5,110,499	(239,941)	716,678	(2,663,114)	7,273,104	(437,541)	9,759,685
Fund Balances - October 1, 2011	6,551,829	3,969,972	3,712,150	14,269,412	2,797,729	7,813,460	39,114,552
Prior Period Adjustment					(33,727)	455,158	421,431
FUND BALANCES - SEPTEMBER 30, 2012	<u>\$ 11,662,328</u>	<u>\$ 3,730,031</u>	<u>\$ 4,428,828</u>	<u>\$ 11,606,298</u>	<u>\$ 10,037,106</u>	<u>\$ 7,831,077</u>	<u>\$ 49,295,668</u>

The notes to the financial statements are an intregal part of this statement.

CAMERON COUNTY, TEXAS
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Fiscal Year Ended September 30, 2012

Amounts reported for governmental activities in the statement of activities (page 33) are different because:

Net change in fund balances - total governmental funds (page 35)	\$ 9,759,685
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. (Note 2B)	(1,584,304)
Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.	13,916
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (Note 2B)	(1,370,307)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Note 2C)	(3,376,078)
Internal service fund is used by management to charge the costs of health benefits to individual funds. The net revenue (loss) of certain activities of the internal service fund is reported with governmental activities.	(1,422,958)
Change in net assets of governmental activities (page 33)	<u>\$ 2,019,954</u>

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF NET ASSETS
Proprietary Funds
SEPTEMBER 30, 2012

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	Toll Bridge System	Park System	Nonmajor Enterprise Funds	Total Enterprise Funds	
ASSETS					
Current Assets:					
Cash	\$ 4,777,777	\$ 3,729,000	\$ 653,668	\$ 9,160,445	\$ 2,609,621
Construction Fund Cash	9,269,090	2,783,777	0	12,052,867	0
Revenue Bond Debt Service Fund Cash	1,342,575	0	0	1,342,575	0
Revenue Bond Debt Reserve Fund Cash	2,381,707	362,092	0	2,743,799	0
Reserves-Other	0	475,361	0	475,361	0
Operating Reserve Fund Cash	0	650,000	0	650,000	0
Total Cash	17,771,149	8,000,230	653,668	26,425,047	2,609,621
Accounts receivable - trade(Note 4)	205,325	0	64,893	270,218	45,647
Inventory	0	2,539	0	2,539	0
Due from other funds	2,937,999	0	100,000	3,037,999	0
Due from other governments	0	0	0	0	0
Prepaid expenses and other assets	128,639	63,851	8,205	200,695	0
Total Current Assets	21,043,112	8,066,620	826,766	29,936,498	2,655,268
Capital Assets:(Note 6)					
Buildings	3,524,688	10,439,724	1,229,395	15,193,807	0
Improvements other than buildings	21,916,139	6,861,628	10,113,496	38,891,263	0
Equipment	1,381,542	2,896,849	204,599	4,482,990	0
Other structures	2,030,764	4,097,022	0	6,127,786	0
Accumulated depreciation	(19,659,120)	(13,762,247)	(9,411,299)	(42,832,666)	0
Net capital assets	9,194,013	10,532,976	2,136,191	21,863,180	0
Construction in progress	10,742,395	537,743	0	11,280,138	0
Land	4,038,791	1,549,572	308,000	5,896,363	0
Total Capital Assets	23,975,199	12,620,291	2,444,191	39,039,681	0
TOTAL ASSETS	45,018,311	20,686,911	3,270,957	68,976,179	2,655,268
LIABILITIES					
Current Liabilities					
(Payable from Current Assets):					
Accounts payable	58,103	94,373	193,850	346,326	837,464
Capital Lease Payable-Current	0	101,478	0	101,478	0
Wages and fringe payable	58,553	34,274	0	92,827	2,569
Accrued compensated absences	21,076	6,199	0	27,275	500
Accrued interest payable	0	46,162	0	46,162	0
Due to other funds	3,936,838	307,913	0	4,244,751	0
Due to other governments	1,742,955	0	0	1,742,955	7
Deferred revenue	151,919	301,718	0	453,637	0
Retainage payable	101,265	0	0	101,265	0
Total Current Liabilities	6,070,709	892,117	193,850	7,156,676	840,540
Long-Term Liabilities:					
Due within one year:					
Leasehold deposits	13,067	0	0	13,067	0
Reserve	75,688	5,947	0	81,635	0
Current maturities of CO's	970,624	362,092	0	1,332,716	0
Current maturities of revenue bonds	854,998	0	0	854,998	0
Accrued bond interest payable	112,469	0	0	112,469	0
	2,026,846	368,039	0	2,394,885	0
Total Long-Term Liabilities due within one year	8,097,555	1,260,156	193,850	9,551,561	840,540
Due in more than one year:					
Certificates of Obligation	12,894,272	8,670,508	0	21,564,780	0
Revenue bonds, net of current portion	5,485,000	0	0	5,485,000	0
Less: Unamortized issue costs	(167,778)	(195,901)	0	(363,679)	0
Less: Unamortized discount	(27,439)	(11,697)	0	(39,136)	0
Plus: Unamortized premium	102,878	40,368	0	143,246	0
Capital Lease Payable	0	47,091	0	47,091	0
Unfunded Actuarial Accrued Liability	1,077,094	583,700	0	1,660,794	0
Total Long-Term Liabilities due in more than one year:	19,364,027	9,134,069	0	28,498,096	0
TOTAL LIABILITIES	27,461,582	10,394,225	193,850	38,049,657	840,540
NET ASSETS					
Invested in capital assets, net of related debt	13,114,831	6,194,227	2,444,191	21,753,249	0
Restricted for Revenue Bond Debt Service	1,342,575	362,092	0	1,704,667	0
Restricted for Revenue Bond Debt Reserve	2,381,707	0	0	2,381,707	0
Restricted for Revenue Bond Operating Reserve	250,000	650,000	0	900,000	0
Restricted for Beach Maintenance	0	466,947	0	466,947	0
Restricted for Construction	9,269,090	2,783,777	0	12,052,867	0
Restricted for Donations	0	8,414	0	8,414	0
Unrestricted	(8,801,474)	(172,771)	632,916	(8,341,329)	1,814,728
TOTAL NET ASSETS	\$ 17,556,729	\$ 10,292,686	\$ 3,077,107	\$ 30,926,522	\$ 1,814,728

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND ASSETS
PROPRIETARY FUNDS
For The Fiscal Year Ended September 30, 2012

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
OPERATING REVENUES					
Charges for services	\$ 15,136,761	\$ 2,122,153	\$ 1,076,095	\$18,335,009	\$ 8,279,953
Rental income	466,351	4,641,059	11,250	5,118,660	0
Other	0	42,841	17,757	60,598	17,686
TOTAL OPERATING REVENUES	15,603,112	6,806,053	1,105,102	23,514,267	8,297,639
OPERATING EXPENSES					
Salary, wages and fringe benefits	2,805,763	2,068,400	99,631	4,973,794	124,987
Employee Benefits	198,063	126,039	27,383	351,485	0
Supplies	141,331	232,296	38,662	412,289	1,193
Repairs and maintenance	58,531	155,491	0	214,022	0
Professional services	24,200	6,400	0	30,600	22,000
Insurance	95,267	104,809	8,624	208,700	0
Travel	23,176	5,393	2,259	30,828	36
Advertising	0	7,586	0	7,586	0
Taxes	0	9,352	0	9,352	0
Medical claims	0	0	14,848	14,848	8,100,830
Utilities	137,988	1,060,809	13,703	1,212,500	0
Depreciation and amortization	999,518	901,140	122,485	2,023,143	0
Miscellaneous	29,393	72,440	8,012	109,845	0
Equipment and land rental	0	6,832	0	6,832	0
Administration fees	0	0	19,850	19,850	0
Contractual services	19,491	278,269	759,694	1,057,454	1,479,970
TOTAL OPERATING EXPENSES	4,532,721	5,035,256	1,115,151	10,683,128	9,729,016
OPERATING INCOME (LOSS)	11,070,391	1,770,797	(10,049)	12,831,139	(1,431,377)
NON-OPERATING REVENUES (EXPENSES)					
Interest income	86,589	15,820	1,852	104,261	8,419
Interest expense and fiscal agent fees	(1,374,476)	(410,696)	0	(1,785,172)	0
Bond issuance costs	0	(13,497)	0	(13,497)	0
Gain on sale of capital assets	0	14,548	0	14,548	0
Transfers to I&S Fund	(376,248)	0	0	(376,248)	0
Grant & Program Expenses	0	(164,987)	0	(164,987)	0
Aid to / from other governments	(1,842,013)	0	0	(1,842,013)	0
TOTAL NON-OPERATING REVENUES (EXPENSES)	(3,506,148)	(558,812)	1,852	(4,063,108)	8,419
Income (Loss) before Capital Contributions and transfers	7,564,243	1,211,985	(8,197)	8,768,031	(1,422,958)
Grant & Program Revenue	0	179,863	70,295	250,158	0
Transfers (out)	(5,777,900)	(656,048)	0	(6,433,948)	0
Transfers in	549	0	0	549	0
CHANGE IN NET ASSETS	1,786,892	735,800	62,098	2,584,790	(1,422,958)
Total Net Assets - Beginning of year	15,769,837	9,556,886	2,599,345	27,926,068	3,237,686
Prior period adjustment			415,664	415,664	
Total Net Assets - End of year	\$ 17,556,729	\$ 10,292,686	\$ 3,077,107	\$ 30,926,522	\$ 1,814,728

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For The Fiscal Year Ended September 30, 2012

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
Cash Flows From Operating Activities:					
Cash received from customers	\$ 16,744,801	\$ 6,390,177	\$ 1,074,103	\$ 24,209,081	\$ 9,343,582
Cash received from other operating activities	466,351	0	28,785	495,136	878
Cash payments for goods and services	(1,185,497)	(2,041,738)	(821,245)	(4,048,480)	(10,601,774)
Cash payments to employees	(2,786,396)	(2,077,598)	(112,376)	(4,976,370)	(124,987)
Cash Provided (Used) by Operating Activities	<u>13,239,259</u>	<u>2,270,841</u>	<u>169,267</u>	<u>15,679,367</u>	<u>(1,382,301)</u>
Cash Flows From Non-Capital Financing Activities:					
Aid (to) from other governments	0	83,147	0	83,147	0
Insurance Proceeds	0	0	0	0	0
Transfers in	0	0	0	0	0
Transfers (out)	(5,777,900)	(537,172)	0	(6,315,072)	0
Cash Provided (Used) for Non-Capital Financing Activities	<u>(5,777,900)</u>	<u>(454,025)</u>	<u>0</u>	<u>(6,231,925)</u>	<u>0</u>
Cash Flows From Capital and Related Financing Activities:					
Payments for capital acquisitions, net	(1,670,346)	(329,439)	(69,078)	(2,068,863)	0
Financing for additions and Improvements	1,386,683	1,900,000	0	3,286,683	0
Intergovernment agreement	(1,842,013)	0	0	(1,842,013)	0
Capital contributions-grants	0	0	20,295	20,295	0
Lease Payments	0	(82,566)	0	(82,566)	0
Principal payments	(2,177,751)	(335,000)	0	(2,512,751)	0
Proceeds from sale of capital assets	0	14,548	0	14,548	0
Interest paid and fiscal agent fees	(1,388,880)	(390,222)	0	(1,779,102)	0
Cash (Used) for Capital and Related Financing Activities	<u>(5,692,307)</u>	<u>777,321</u>	<u>(48,783)</u>	<u>(4,963,769)</u>	<u>0</u>
Cash Flows From Investing Activities:					
Receipts of interest	86,589	15,820	1,807	104,216	8,419
Cash Provided by Investing Activities	<u>86,589</u>	<u>15,820</u>	<u>1,807</u>	<u>104,216</u>	<u>8,419</u>
Increase (decrease) in cash and cash equivalents	1,855,641	2,609,957	122,291	4,587,889	(1,373,882)
Cash and cash equivalents, October 1, 2011	15,915,516	5,390,273	531,377	21,837,166	3,983,503
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2012	<u>\$ 17,771,157</u>	<u>\$ 8,000,230</u>	<u>\$ 653,668</u>	<u>\$ 26,425,055</u>	<u>2,609,621</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (Loss)	\$ 11,070,391	\$ 1,770,797	\$ (10,049)	\$ 12,831,139	(\$1,431,377)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:					
Depreciation	999,519	901,140	134,250	2,034,909	0
Decrease (increase) in Post employment benefits expense	0	126,039	0	126,039	0
Decrease (increase) in accounts receivable	(723,009)	7,856	(2,214)	(717,367)	(6,830)
Decrease (increase) in prepaids and other assets	(46,416)	(3,345)	(4,321)	(54,082)	0
Decrease (increase) in inventory	0	(829)	0	(829)	0
Decrease (increase) in Due from other Funds	1,147,762	0	0	1,147,762	683
Decrease (increase) in Due from other governments	0	0	0	0	0
Increase (Decrease) in accounts payable	(860,666)	(97,887)	34,748	(923,805)	71,525
Increase (Decrease) in wages and fringe payable	(1,706)	(7,626)	0	(9,332)	(2)
Increase (Decrease) in compensated absences payable	21,076	(1,573)	0	19,503	464
Increase (Decrease) in enhancement reserve	0	0	0	0	0
Increase (Decrease) in accrued interest payable	(14,404)	0	0	(14,404)	0
Increase (Decrease) in deposit payable	0	(423,731)	0	(423,731)	0
Increase (Decrease) in retainage payable	(52,436)	0	0	(52,436)	0
Increase (Decrease) in due to other funds	417,012	0	16,853	433,865	0
Increase (Decrease) in due to other governments	1,280,064	0	0	1,280,064	44
Increase (Decrease) in deferred revenue	2,072	0	0	2,072	(16,808)
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 13,239,259</u>	<u>\$ 2,270,841</u>	<u>\$ 169,267</u>	<u>\$ 15,679,367</u>	<u>\$ (1,382,301)</u>

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

ASSETS	
Cash and cash equivalents	\$ 15,570,390
Investments	<u>8,216,502</u>
TOTAL ASSETS	<u><u>23,786,892</u></u>
LIABILITIES	
Accounts payable	\$ 2,781,863
Deposits	45,615
Due to other governments	6,741,010
Fees payable	1,432,647
Judgments	<u>12,785,757</u>
TOTAL LIABILITIES	<u><u>23,786,892</u></u>
NET ASSETS	
Net position held in trust for pension benefits and other purposes	0
	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

ADDITIONS:	
Contributions:	
Excess tax proceeds	\$ -
Sale of commissary goods	-
Private donations	<u>-</u>
Total contributions	-
Investment earnings:	
Interest	-
Net increase in fair value of investments	<u>-</u>
Total investment earnings	-
Less investment expense	<u>-</u>
Net investment earnings	<u>-</u>
Total additions	<u><u>-</u></u>
DEDUCTIONS:	
Benefits	-
Capital expenditures - tax offices	-
Administrative expenses	-
Educational outreach	<u>-</u>
Total deductions	<u><u>-</u></u>
Change in net assets	-
Net assets - beginning	599,082
Prior Period Adjustment	<u>(599,082)</u>
Net assets - ending	<u><u>\$ -</u></u>

The notes to the financial statements are an integral part of this statement.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments.

Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*.

The financial report has been prepared in accordance with GASB Statement No. 34, "*Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*", issued in June 1999 and implemented by the County in FY 2003. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. REPORTING ENTITY

Cameron County (the County) is a public corporation and a political subdivision of the State of Texas. A Commissioners' Court, composed of four (4) elected County Commissioners and one elected County Judge, governs the County. The County provides a vast number of services, including public safety, administration of justice, health and human services, culture and recreation, public improvements and general administration.

As required by GAAP, the financial statements of the reporting entity include those of the County (the primary government) and its component units in conformity with GASB Statement 14 "The Financial Reporting Entity", which supersedes all previous pronouncements issued by GASB and the National Council of Governmental Accounting (NCGA) for defining the reporting entity.

In accordance with GASB Statement 39, a financial reporting entity consists of the primary government and its component units. Component units are legally separate organizations for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Blended component units, although legally separate entities are, in substance, part of the County's operations, and data from these units are combined with data of the County. On the other hand, each discretely presented component unit is reported in a separate column in the combined statements to emphasize it is legally separate from the primary government.

Discretely Presented Component Units. The component unit columns in the combined financial statements include the financial data of the County's component units.

The Cameron County Regional Mobility Authority (CCRMA) was created by the State of Texas on September 30, 2004. The CCRMA is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. The CCRMA receives its revenues from tolls, fees and rent from the operation of turnpike projects. The CCRMA was formed through the efforts of Cameron County, Texas. Although the CCRMA is a legally separate entity, it is included as a discretely presented component unit of the government of Cameron County, Texas, because the Commissioners' Court appoints six of the seven Directors to the CCRMA Board.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY (continued)

The Commissioners' Court can influence operations significantly by the appointment of directors. CCRMA also has fiscal dependency on Cameron County.

Cameron County Regional Mobility Authority
1100 E. Monroe
Brownsville, Texas 78520

The Cameron-Willacy Counties Community Supervision and Corrections Department receives office space and equipment from the County pursuant to Texas Code of Criminal Procedure, Article 42.12 Section (10). Operations of the District are funded entirely by the State of Texas, except as noted above. Budgets and expenditures are approved by the appropriate State agency, and the District Director is appointed by the State District Judges of the area in accordance with State statute.

The County is mandated to provide operating space and therefore, approves their capital budget. Complete financial statements may be obtained from:

Chief Financial Officer
Cameron-Willacy Counties Community Supervision
and Corrections Department
P.O. Box 3846
Brownsville, Texas 78523

Cameron County Emergency Services District # 1 is a separate political subdivision organized under Article III, Section 48-e, of the Texas Constitution, as proposed by S.J.R. No. 27, Act to the 70th Legislature, Regular Session, 1987, and adopted by the voters to supply the rural areas with fire and ambulance services. Although the Emergency Services District is a legally separate entity, it is included as a discretely presented component unit of the government of Cameron County, Texas, because the Commissioners' Court appoints all members to the District's Board and can influence operations significantly by the appointment of members or removal of members that do not govern the Board's activities consistent with Commissioners' Court policy. Funding for the Cameron County Emergency Services District # 1's activities is generated through its ability to tax property owners within the District's unincorporated areas, and all debt incurred by the District is the responsibility of the District. Complete financial statements may be obtained from:

Cameron County Emergency Services District #1
c/o Cameron County Program Development and Management
1100 E. Monroe Street
Brownsville, Texas 78520

Condensed Financial Statements. The following are condensed financial statements of each discretely presented component unit disclosed above. The fiscal year end for each of the discretely presented component units is as follows: Cameron County Regional Mobility Authority September 30, 2012, Cameron County Emergency Services District #1, September 30, 2012, and Cameron-Willacy Counties Community Supervision and Corrections Department, August 31, 2012.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY (continued)

Condensed Balance Sheet	Emergency Services District #1	Cameron-Willacy Counties Community Supervision and Corrections Department	Cameron County Regional Mobility Authority	Total Component Units
ASSETS				
Current Assets	\$ 2,132,497	\$ 2,957,366	\$52,066,942	\$57,156,805
Capital Assets	-	-	64,963,789	64,963,789
Total Assets	<u>2,132,497</u>	<u>2,957,366</u>	<u>117,030,731</u>	<u>122,120,594</u>
LIABILITIES				
Current Liabilities	2,132,497	445,432	1,956,406	4,534,335
Due to other governments	-	-	250,000	250,000
Noncurrent Liabilities	-	-	109,528,369	109,528,369
Total Liabilities	<u>2,132,497</u>	<u>445,432</u>	<u>111,734,775</u>	<u>114,312,704</u>
NET ASSETS				
Restricted	-	-	3,685,687	3,685,687
Unrestricted	-	2,511,934	1,610,269	4,122,203
Total Net Assets	<u>-</u>	<u>2,511,934</u>	<u>5,295,956</u>	<u>7,807,890</u>
Total Liabilities and Net Assets	<u>\$ 2,132,497</u>	<u>\$ 2,957,366</u>	<u>\$117,030,731</u>	<u>\$ 122,120,594</u>
Condensed Statement of Revenues, Expenditures				
REVENUES				
Property Tax	\$ 2,797,815	\$ -	\$ -	\$ 2,797,815
State Aid	-	4,638,285	46,148	4,684,433
Charges for Services	-	3,930,274	3,008,047	6,938,321
Investment Earnings	6,456	6,925	7,767	21,148
Total Revenues	<u>2,804,271</u>	<u>8,575,484</u>	<u>3,061,962</u>	<u>14,441,717</u>
EXPENDITURES				
Charges for Services	<u>2,572,114</u>	<u>7,406,302</u>	<u>1,783,123</u>	<u>11,761,539</u>
Excess of Revenues over Expenditures	<u>232,157</u>	<u>1,169,182</u>	<u>1,278,839</u>	<u>2,680,178</u>
Transfers Out	(232,157)	-	-	(232,157)
Total net assets - beginning	-	1,342,752	3,891,231	5,233,983
Prior Period Adjustment	-	-	125,886	125,886
Total Net Assets - Ending	<u>\$ -</u>	<u>\$ 2,511,934</u>	<u>\$ 5,295,956</u>	<u>\$7,807,890</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Government-wide and fund financial statements (continued)

The **government-wide financial statements** include the statement of net assets and the statement of activities. Government-wide statements report, except for County fiduciary activity, information on all of the activities of the County and its component units. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes, licenses and permits, charges from services, fines and forfeitures and intergovernmental revenues. The primary government is reported separately from the component units within the government-wide statements. The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges for customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds, proprietary fund and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund, Road & Bridge Fund, Limited Tax Revenue Bonds Fund and the 2011 Series Certificates of Obligation meet the criteria as **major governmental funds**. Each major fund is reported in separate columns in the fund financial statements. Non-major funds include other Special Revenue, Capital Project and Debt Service Funds. The combined amounts for these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for nonmajor funds are presented within Combining and Individual Fund Statements and Schedules.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary and fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Revenue from forfeitures and fines are recognized when they have been assessed, adjudicated and earned. Major revenue types, which have been accrued, are district clerk and county clerk fees, justice of the peace fees, intergovernmental revenue and charges for services. Grants and similar items are recognized as revenue when all applicable eligibility imposed by the provider is met.

Revenues are classified as *program revenues* and *general revenues*. Program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. General revenues include all taxes and grants not restricted to specific programs and investment earnings.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. Property taxes which were levied prior to September 30, 2012, and became due October 1, 2012 have been assessed to finance the budget of the fiscal year beginning October 1, 2012 and, accordingly, have been reflected as deferred revenue and taxes receivable in the fund financial statements at September 30, 2012. Expenditures generally are recorded when a fund liability is incurred; however, debt service

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

The government reports the following major governmental funds:

The General Fund is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, health, welfare, and capital acquisition.

The Road & Bridge Fund is used to account for the revenues restricted for the funding of road repairs and improvements and all related expenditures related to the County roads.

Limited Tax Revenue Bonds Fund is used to account for the taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and Certificates of Obligation issues of the County.

2011 Series Certificates of Obligation is used to account for the payment of principal and interest on general obligation bonds and Certificates of Obligation issues of the County.

Drug Forfeiture Fund is used to account for awards and seizures of funds and property by the District Attorney. The Drug Forfeiture fund is restricted for law enforcement use.

Other fund types include proprietary and fiduciary funds which are considered as nonmajor funds. Nonmajor funds include Special revenue funds (other than Road & Bridge), capital project funds (other than Capital Projects and Jail Improvements) and debt service funds (other than the Limited Tax).

Proprietary fund level financial statements are used to account for activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The County's Proprietary funds include the Sheriff's Commissary, the Bridge System, the Park System and the Airport System enterprise funds. The Proprietary funds are accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned and expenses are recognized when the liabilities are incurred.
2. Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

Fiduciary fund level financial statements include fiduciary funds which are classified into private purpose trust and agency funds. The County has only agency funds which are used to account for assets held by the County as an agent for individuals, private organizations, other governments and other funds. Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These agency funds serve custodial purposes for the District and County Clerks, Tax Office and Law Enforcement Judicial Offices. Fiduciary funds in custody for county government purposes are accrued for recognition in financial reports.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements (as it applies to the enterprise funds within these statements) to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private sector guidance for their business type activities subject to this same limitation. The County has elected not to follow subsequent private sector guidance.

Internal Service Fund financial statements include the administration of the health and life benefits program provided to active and retired employees and their dependents. Premiums are paid into this fund from all county programs; contributions are used to pay claims, administrative costs and claims reserves.

D. Assets, liabilities and net assets or equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments. State statutes and the County's official Investment Policy authorize the County to invest in obligations of the U. S. Treasury, commercial paper, repurchase agreements, Bankers' acceptances, money market mutual funds and direct obligations of the State of Texas.

The County records investments at fair market value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. All investment income is recognized as revenue in the appropriate fund's statements of activity and or statement of revenues, expenditures and changes in fund balance.

2. Receivables and payables

Accounts Receivable

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1 and past due after January 31. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Accounts receivables from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles.

Lending or borrowing between funds is reflected as "due to or from" (current portion) or "advances to/from other funds" (non-current). Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable financial resources. Interfund activity reflected in "due to or from" is eliminated on the government-wide statements.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Inventories and prepaid items

Inventory is valued at average cost. Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. In the General Fund, the cost is recorded as expenditure at the time the inventory items are used. In the Special Revenue Funds, inventory items expected to be used within a short period of time, are recorded as expenditures at the time of purchase; other inventory items are expensed when used. Reported inventories are offset by a reservation of fund balance which indicates they do not represent "available spendable resources."

4. Capital Assets – Primary Government

Capital assets, which include land, buildings and improvements, equipment and infrastructure assets (e.g., roads and bridges) are reported in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more. Infrastructure assets include County-owned roads and bridges. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Capital assets are depreciated using the straight line method over the following estimated useful lives:

<u>ASSETS</u>	<u>Years</u>
Building	40
Furniture and fixtures	5
General equipment	5
Trucks	6
Cars	6
Computer hardware	5
Infrastructure	30

5. Compensated Absences – A liability for unused vacation and compensatory time for all full time employees is calculated and reported in the government-wide statements. For financial reporting, the following criteria must be met to be considered as compensated absences;

- a. leave or compensation is attributable to services already rendered
- b. leave or compensation is not contingent on a specific event (such as illness)

Per GASB Interpretation No. 6, liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e. are due for payment). Compensated absences are accrued in the government-wide statements.

Primary Government – The County's permanent, full-time employees accrue 3.09 hours of vacation per pay period (biweekly) from date of employment to five years of service, 4.62 hours per pay period from 5 years to 15 years of service and 6.16 hours per pay period in excess of 15 years of continuous employment. The maximum accrual is two, three or four weeks of vacation for the respective accrual categories specified. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

The County's permanent, full-time employees accrue sick leave at the rate of 3.09 hours per pay period. Sick leave is paid to current employees if the employees are absent from work due to illness, injury or other situations requiring medical attention. An employee who leaves the employment of the County for any reason shall receive no compensation for accrued sick leave.

Amounts of accrued vacation leave are accrued in the government-wide financial statements.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

6. Subsequent Events

Management has evaluated subsequent events through March 28, 2013, which is the date the financial statements were available to be issued.

7. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net assets. On new bond issues, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance cost are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Unemployment and Workers' Compensation Benefits

The County is a reimbursing employer for unemployment compensation benefits. The County processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources (see Note 12).

9. Fund Balance and flow assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net asset and unrestricted-net asset in the government wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. For the classification of fund balances in the governmental funds, the County considers expenditures to be funded from the most restrictive category first when more than one classification is available.

In the proprietary fund financial statements and in the government-wide financial statements, restricted net assets are reported for amounts that are externally restricted by 1) creditors (e.g. bond covenants), grantors, contributors, or laws and regulations of other governments or 2) law through constitutional provision or enabling legislation.

GASB Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions* was implemented by Cameron County as of fiscal year end 9/30/11. This statement sets a hierarchy that intends to determine to what extent a government is bound to observe spending constraints governing how it spends fund balance. The fund balances of governmental funds are defined as follows:

Non-spendable: these are funds that cannot be spent either because they are not in spendable form, such as inventory or prepaid items or because they must be maintained intact. General fund has inventory costs classified as *non-spendable*.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

9. Fund Balance and flow assumptions (continued)

Restricted – these are funds that can be spent only for specific purposes and are subject to externally enforceable legal restrictions. Typically these restrictions are imposed by parties outside of the local government such as creditors through bond covenants, grantors and other governments through laws and regulations. All grants received by county government are classified as Special Revenue Funds with restricted usage. Capital Projects funded through debt issuance are classified as Restricted through bond covenants.

Committed – these are funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. The County's highest level of decision-making authority resides with the Commissioners Court. The constraints imposed by the formal action of the Commissioners Court remain binding unless removed or changed in the same manner employed previously to commit those resources. Cameron County Commissioners Court has committed funds of \$500,000 for any pending litigation that may arise during the year and \$500,000 for indigent defense costs in the event unanticipated costs are incurred.

Assigned – these funds are intended to be used for specific purposes as established by governing body.

Unassigned – these funds represent all other residual fund balance amounts in the general fund.

Usage of Fund balance that is available for spending is reserved to formal action approval of the government's highest level of decision making authority. Through the budget process, fund balance usage is allowed only after the Commissioners Court official approval.

	General Fund	Road & Bridge	Limited Tax Revenue Bond Fund	2011 Series Certificates of Obligation	Other Governmental Funds	Total
Fund Balances						
<i>Non-spendable</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventory	98,557	-	-	-	-	98,557
<i>Committed</i>	-	-	-	-	-	-
Pending Litigation	500,000	-	-	-	-	500,000
Indigent Defense	500,000	-	-	-	-	500,000
<i>Restricted</i>						-
Special Revenue	-	3,730,031	-	-	17,044,309	20,774,340
Capital Projects	-	-	-	11,606,298	234,404	11,840,702
Debt Service	-	-	4,428,828	-	589,470	5,018,298
<i>Unassigned</i>	-	-	-	-	-	-
Fund Balance	10,563,771	-	-	-	-	10,563,771
Totals	<u>\$ 11,662,328</u>	<u>\$ 3,730,031</u>	<u>\$ 4,428,828</u>	<u>\$ 11,606,298</u>	<u>\$ 17,868,183</u>	<u>\$ 49,295,668</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets

The governmental fund balance sheet includes reconciliation between fund balance for total governmental funds and net assets as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds." The details of this \$(82,537,847) difference are as follows:

Bonds payable	\$ (56,882,506)
Accrued interest payable	(375,222)
Unfunded Actuarial Accrued Liability	(19,020,725)
Leases payable	(7,929,752)
Lease payable (Enterprise Fund)	148,569
Deferred charge for Refunding	741,665
Deferred charge on Discount	192,624
Deferred charge on Premium	(1,782,994)
Deferred charge for issuance costs	2,370,494
Net adjustment to reduce fund balance - total government	
Funds to arrive at net position -governmental activities	<u>\$ (82,537,847)</u>

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation indicates that "governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of capital assets is allocated over their estimate useful lives and reported as depreciation expense" on capital outlays for County owned assets only. Some capital outlays are for roads not owned by the County. The details of this \$(1,584,304) difference are as follows:

Capital outlay (excluding outlays for non-County roads)	\$ 12,833,254
Depreciation expense	<u>(14,417,558)</u>
Net adjustment to increase net changes in fund balance - total	
governmental funds to arrive at net position –governmental activities	<u>\$ (1,584,304)</u>

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. The details of this difference are as follows:

Issuance of Refunding Bonds	\$ 9,610,000
Bond Premium on Issuance & Refunding	437,592
Bond Discount on Issuance & Refunding	(54,033)
Capital leases financing	5,436,716
Bond Issuance Cost Amortization & Interest	(13,774)
Principal repayments:	
Bonded debt	(4,180,621)
Transfer to Escrow	<u>(9,865,573)</u>
Net adjustment to decrease net changes in fund balances-total	
governmental Funds to arrive at changes in net assets of governmental	
activities	<u>\$ 1,370,307</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS –
(continued)

C. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets

Another element of the reconciliation states that “Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The detail of these \$3,376,708 differences is as follows:

Unfunded Actuarial Accrued Liability 10/1/11	\$ 15,644,647
Net OPEB End of Year	<u>(19,020,725)</u>
Net adjustment to increase net change in fund balances-total governmental	
Funds to arrive at changes in net assets of governmental activities	<u>\$ (3,376,078)</u>

3. DEPOSITS AND INVESTMENTS

A. DEPOSITS, INCLUDING CERTIFICATES OF DEPOSIT

The County considers account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash. It is the County's policy for cash to be 105% secured by collateral valued at market or par, whichever is lower, less the amount insured by the Federal Deposit Insurance Corporation (FDIC). At September 30, 2012, the carrying amount of the County's interest-bearing demand accounts and certificates of deposit totaled \$98,095,179. Bank balances and certificates of deposit totaling \$80,783,783 at September 30, 2012, were insured by FDIC or collateralized with a FHLB and FHLBL held by the pledging institution's agent in the County's name. Certificates of deposit are considered to be a cash equivalent. As of September 30, 2012, the County's cash and cash equivalents held by the County's depository institution were insured by \$250,000 through the FDIC and collateralized for amounts above the FDIC limits by a FHLB and FHLBL with a market value of \$96,337,601 in the County's name, held by the County's agent. Collateral amounts include coverage for balances held in the County's depository for entities reported in the Discretely Presented Component Units. Collateral that is pledged to the County complies with the depository contract requirements, County Investment Policy and Procedures Section 9.01 and Government Code Title 10, Chapters 2256 and 2257. The ratio of securities pledged to funds on deposit as of September 30, 2012 was 119%, which exceeds the County's requirement of 105%. Collateral limits are increased at year-end to provide coverage for the collection of property taxes commencing October 1, 2012.

B. INVESTMENTS

Investments are under the custody of the County Treasurer. Investing is performed in accordance with investment policies complying with State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A GOVT Sec. 2256, as amended by Act 1996, 74th Legislature, Chapter 402, Section 1, effective September 1, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of the cash needs. The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds. *Custodial Credit Risk* – In accordance with the County's investment policy, the County shall require monthly reports with market values of pledged securities from all financial institutions with which the County has collateralized deposits. The Investment Officer will monitor adequacy of collateralization levels to verify market values and total collateral positions.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

3. DEPOSITS AND INVESTMENTS (continued)

B. Investments (continued)

Credit Risk- The County identifies and manages credit risk by following the Investment Policy. The Investment Officer implements its investment strategy, establishes and monitors compliance with investment policies and procedures and consistently monitors prudent risk controls. The County will seek to control its risk of loss by monitoring the ratings of portfolio positions to assure compliance with the rating requirements imposed by the Public Funds Act.

The County specifically addresses credit risk in stating that all county funds are fully collateralized or insured consistent with federal and state law in one or more of the following manners:

- FDIC insurance coverage
- United States Government Bonds, Notes and Bills,
- Securities of federally sponsored U. S. Agencies and instrumentality's of the United States Government and/or obligations, including
- letters of credit, of the United States or its agencies and instrumentalities,
- No Collateralized Mortgage Obligations are acceptable.

County and District Clerks' trust funds are invested on behalf of the beneficiaries of funds held in trust in Certificates of Deposit. These investments are issued by a state or national bank domiciled in this state or a savings and loan association domiciled in this state and are guaranteed or insured by the FDIC or secured by authorized investments that have a market value of not less than the principal amount of the certificates.

Concentration of Credit Risk – In accordance with the Investment Policy, the County will manage its credit risk exposure through diversification and limiting its investments in each government-sponsored security to eliminate the risk of loss resulting from over concentration of liquid assets with a specific maturity, a specific issuer or a specific class of investments. Investment pools are limited to 60% of the total outstanding investment portfolio with the stipulation that no more than 35% can be held in any registered pool.

Cameron County has investments with Lone Star Investment Pool, managed by First Public, LLC., the State of Texas investment pool available to governmental entities. Lone Star is neither a registered investment pool with the SEC nor backed by pledged collateral, but the underlying investments are mutual funds, U.S. Treasury Bonds, T-bills, government agency securities and repurchase agreements allowed under the Public Funds Investment Act as described by V.T.C.A., Title 10, Government Code, Section 2256. Investments are stated at cost which approximates market value. Lone Star's portfolio has low market risk due to restrictions on weighted average maturity and maximum maturity of any one investment and is rated AAA by Standard & Poor. Lone Star's investments maintain weighted average maturity of the portfolio at sixty days or less, with no security exceeding thirteen months in maturity. Lone Star's investment portfolio is required to maintain a stable \$1.00 net asset value.

The Lone Star Investment Pool is governed by a Board of Trustees (Board) who are devoted to running an investment pool with superior level of safety and protection of investments. A third party consultant, which reports directly to the Board, reviews the Pool's daily operations, makes sure investment transactions fit with the Pool's Investment Policy, monitors the custodian bank, and compares the investment advisor's performance with that of peer funds and other benchmarks. Lone Star also counts on an independent, third-party bank, the Bank of New York Mellon, for custody and valuation services. The bank settles all trades for the Pool, and secures and values its assets every day. Two other firms, American Beacon Advisors and BNY Mellon Cash Investment Strategies, manage the investment and reinvestment of the Lone Star's assets.

Overall, the County Treasury portfolio of investments earned 0.210% interest rate at September 30, 2012, based upon a weighted average for all County investments and cash balance.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

3. DEPOSITS AND INVESTMENTS (continued)

C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNIT'S

Cash

The Discretely Presented Component Units consider account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash.

Cameron Regional Mobility Authority (CCRMA) had demand and a time deposit carrying balance of \$49,569,871 which was either insured by FDIC or collateralized, by bank pledges held in CCRMA's name. Cameron County Emergency Services District #1 (ESD) had a demand deposit balance of \$2,314,199 which was insured by FDIC or collateralized by bank pledges held in ESD's name. Cameron-Willacy Counties Community Supervision and Corrections Department (CSCD) had demand and a time deposit carrying balance of \$1,824,669 which was either insured by FDIC or collateralized, by bank pledges held in CSCD's name.

Investments

The Discretely Presented Component Units classify certificates of deposits purchased or renewed for periods in excess of one year and money market mutual funds as investments designed to achieve a certain rate of return.

No investments meeting these criteria are reported by ESD and CCRMA; however, CCRMA does have an investment policy. CCRMA recognizes that effective cash management is good fiscal management. CCRMA's investment policy considers safety and risk of investment, while seeking to optimizing investment earnings. The purpose of the CCRMA's investment Policy is to comply with Chapter 2256 of the Government Code ("Public Funds Investment Act"), which requires the Authority to adopt a written investment policy regarding the investment of its funds and funds under its control. CCRMA's Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the Authority's funds.

CSCD has investments with First Public, a state of Texas investment pool for municipal investments as uncategorized and have a carrying value of \$983,302. CSCD follows the Investment policy of Cameron County, Texas as described in the following paragraph.

Investments are under the custody of the County Treasurer. Investing is performed in accordance with investment policies complying with the State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A. Govt. Sec. 2256 as amended by Act 1996, 74th Legislature, Chapter 402 Section 1, effective September 01, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of cash needs.

The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

4. RECEIVABLES

Receivables consisted of the following at September 30, 2012

	Governmental Fund Types	Proprietary Fund Types	Total Fund Types
Accounts	\$5,211,595	\$ 270,218	\$ 5,481,813
Taxes	8,085,229	-	8,085,229
Due from governments	10,130,595	-	10,130,595
Gross receivables	23,427,419	270,218	23,697,637
Less: allowance for uncollectible accounts	355,581	-	355,581
Total Net Receivables	\$23,071,838	\$ 270,218	\$ 23,342,056

At September 30, 2012, property tax receivables were reported in the combined balance sheet on page 32 net of an allowance for uncollectible taxes of \$355,581.

5. PROPERTY TAXES

The County adopted the 2011 tax rate, per \$100 of taxable value, for the Fiscal Year 2011-2012, as follows:

	Maintenance and Operation	Debt Service	Total All
Constitutional Funds	\$0.304964	\$0.011127	\$0.316091
Road Debt Service	0.038826	0.029374	0.068200
Total	<u>\$0.343790</u>	<u>\$0.040501</u>	<u>\$0.384291</u>

The County is permitted by law to levy taxes for general fund, jury fund, road and bridge fund and permanent improvement fund purposes up to \$0.80 per \$100 of taxable value. The County levied a \$0.384291 tax rate per \$100 of taxable valuation subject to the \$0.80 tax rate limitation, of which \$0.011127 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$0.029374 per \$100 of taxable value. The County collects its taxes through the Cameron County Tax Assessor-Collector's Office. The County also collects property taxes for the City of Brownsville, Port of Brownsville Navigation District, Port of Harlingen Authority, Cameron County Emergency Services District #1, South Texas Independent School District, Santa Rosa Independent School District, Brownsville Independent School District, La Feria Independent School District, Texas Southmost College, City of Combes, City of San Benito, Town of Indian Lake, City of Los Fresnos, City of Rio Hondo, City of Santa Rosa, City of Primera, City of La Feria, City of Port Isabel, City of South Padre Island, Point Isabel School District, Laguna Madre Water District, Santa Maria Independent School District, the Town of Palm Valley, Town of Rancho Viejo, Paseo de la Plaza 1, 2 and 3, Paseo de la Plaza District, Valley Mud District #2, and Cameron County Drainage Districts No. 1,3,4 and 5. Collections of the property taxes, and subsequent remittances to the proper entities, are accounted for in the Tax Assessor-Collector's Ad Valorem Tax Fund. Tax collections deposited for the County are distributed periodically to the General Fund, Debt Service Fund and Special Road and Bridge Fund. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which collections are made. Property taxes for the County are levied each October 1st, on the assessed value of the preceding January 1st, for all taxable real and personal property. Taxes are due and payable when levied. On January 1st, at the time of assessment, an enforceable lien is attached to the property for property taxes. All tax payments not received by February 1st, after the taxes are levied, are considered delinquent. All tax payments not received by July 1st, become subject to attorney collection fees, unless a payment arrangement has been made with the Tax Assessor-Collector. Property, for which taxes are delinquent, is subject to foreclosure proceedings. As required by the State Property Tax Code, appraisal values are determined by the Cameron County Appraisal District at 100% of the appraised market value. The Delinquent Taxes Receivable Account represents uncollected tax levies for the

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

5. PROPERTY TAXES (continued)

past twenty (20) years. The allowance for estimated uncollectible is 5.1% of the total delinquent taxes receivable at September 30, 2011.

6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2012 was as follows:

Primary Government	Beginning Balance 2011	Additions	Deletions	Ending Balance 2012
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 3,818,470	\$ 312,700	\$ -	\$ 4,131,170
Construction in progress	11,479,612	6,727,861	(720,836)	17,486,637
Total capital assets, not being depreciated	<u>15,298,082</u>	<u>7,040,561</u>	<u>(720,836)</u>	<u>21,617,807</u>
Capital assets, being depreciated:				
Buildings	92,956,809	2,265,171	-	95,221,980
Improvements other than buildings & Other Structures	9,324,845	-	-	9,324,845
Equipment	62,817,089	3,517,482	-	66,334,571
Infrastructure	293,161,079	730,876	-	293,891,955
Total capital assets, being depreciated	<u>458,259,822</u>	<u>6,513,529</u>	<u>-</u>	<u>464,773,351</u>
Less accumulated depreciation for:				
Buildings	(27,265,894)	(2,523,947)	-	(29,789,841)
Improvements other than buildings & Other Structures	(4,424,180)	(241,233)	-	(4,665,413)
Equipment	(47,085,594)	(4,669,663)	-	(51,755,257)
Infrastructure	(164,003,607)	(6,982,715)	-	(170,986,322)
Total accumulated depreciation	<u>(242,779,275)</u>	<u>(14,417,558)</u>	<u>-</u>	<u>(257,196,833)</u>
Total capital assets, being depreciated, net	<u>215,480,547</u>	<u>(8,464,611)</u>	<u>-</u>	<u>207,576,518</u>
Governmental activities capital assets, net	<u>\$ 230,778,629</u>	<u>\$ (1,424,050)</u>	<u>\$(720,836)</u>	<u>\$ 229,194,325</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

6. CAPITAL ASSETS (continued):

Business-type activities:	Beginning Balance 2011	Additions	Deletions	Ending Balance 2012
Capital assets, not being depreciated:				
Land	\$ 5,896,363	\$ -	\$ -	\$ 5,896,363
Construction in progress	10,475,415	1,651,684	(846,961)	11,280,138
Total capital assets, not being depreciated	16,371,778	1,651,684	(846,961)	17,176,501
Capital assets, being depreciated:				
Buildings	15,086,730	107,077	-	15,193,807
Improvements other than buildings	14,677,924	1,058,784	-	15,736,708
Equipment	6,235,094	278,660	-	6,513,754
Other structures	27,180,917	70,660	-	27,251,577
Total capital assets, being depreciated	63,180,665	1,515,181	-	64,695,846
Less accumulated depreciation for:				
Buildings	(7,623,817)	(693,644)	-	(8,317,461)
Improvements other than buildings	(4,597,230)	(256,068)	-	(4,853,298)
Equipment	(4,939,679)	(283,321)	-	(5,223,000)
Other structures	(23,613,955)	(824,952)	-	(24,438,907)
Total accumulated depreciation	(40,774,681)	(2,057,985)	-	(42,832,666)
Total capital assets, being depreciated, net	22,405,984	(542,804)	-	21,863,180
Business-type activities capital assets, net	<u>\$ 38,777,762</u>	<u>\$ 1,108,880</u>	<u>\$ (846,961)</u>	<u>\$39,039,681</u>

Depreciation expense was charged to the functions of the primary government as follows:

Governmental activities:	
General government	\$ 2,148,033
Law enforcement and public safety	3,728,352
Highways and streets	8,113,742
Culture and recreation	163,793
Health	253,079
Welfare	10,559
Total depreciation expense - governmental activities	<u>\$ 14,417,558</u>
Business-type activities:	
Bridge system	\$ 999,518
Parks system	901,139
Airport system & Commissary	157,328
Total depreciation expense - business-type activities	<u>\$ 2,057,985</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

6. CAPITAL ASSETS (continued):

COMMITMENTS

Cameron County entered into an agreement ("the 550 Agreement") with Cameron County Regional Mobility Authority (CCRMA) to finance this transportation project. This project will be the construction of SH550 Direct Connector Ramps and associated roadway from U.S.77/83 at SH550 to 2,800 feet east of Old Alice Road, including a westbound connector ramp from SH550 to northbound U.S.77/83 and a southbound direct connector ramp from U.S.77/83 to eastbound SH550. Cameron County issued \$40,000,000 Revenue and Tax Bonds, Series 2012 for the purpose of providing for the payment obligations to be incurred in connection with the design, planning, construction and equipping of the SH550 Director Connector Transportation Project. CCRMA will be the owner of this project and County, as a condition of this funding, has obligated CCRMA to repay the principal balance and interest due at the same stated rates of interest the County will pay on the Bonds. The County will charge the CCRMA an administrative fee to facilitate and administer the Project funding.

Cameron County has entered into Transportation Reinvestment Zone No.1, Cameron County, with CCRMA as a funding tool for promotion of public safety, facilitation for the development or redevelopment of property, movement of traffic and promote the development of the CCRMA development program. The TRZ No.1 includes SH550, SH32 East Loop, U.S. Highway 77 bypass, U.S. 77 South, and U.S. 281 connector. In December 2012, Cameron County amended the boundaries of TRZ No. 1 to provide a second access point to and from South Padre Island. TRZ No. 2 expands acreage included in this TRZ and is a new source of revenue to CCRMA as the property develops.

Other Capital Projects:

The Veterans Toll Bridge expansion project adding four additional lanes is well underway and project completion date is May 2013. This project will segregate commercial traffic from passenger traffic and will alleviate traffic congestion. This budget for this project is approximately \$14 million.

The Toll Automated System at Cameron County Parks is fully operational; staff is undergoing training to fully utilize this system to track reservations and improve efficiency at all County Parks. Work began in June 2010 and system costs were \$645,000.

Cameron County has committed to major improvements at the Sheriff and Detention facilities. Projects underway are roof renovations at Detention Center #1 and #2; a cooling system at the Carrizalez Rucker Detention Facility, shower replacements and improvements to Jail Facilities and a chiller system for the Sheriff's Office.

Land will be acquired for a County Annex in Los Fresnos and a Community Center will be built Olmito; street lighting infrastructure improvements; and Pedro "Pete" Benavides County Park and Browne Road Social Service Center improvements.

From a historical preservation standpoint, Cameron County has also moved towards the purchasing of the Pacheco Building across the Dancy Courthouse (to undergo renovations) and improvements to the Laiseca Store Building, a building located north of the Dancy Courthouse. Presently acquisition negotiations are underway. Major roads to be improved throughout the County are Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road and the U.S. 77 Parallel Corridor Project.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

7. CAPITAL LEASES AND INSTALLMENT PURCHASES

Cameron County entered into several capital lease agreements for the purchase of computers, software, surveillance systems, security scanners, vehicles, and heavy equipment all which are classified as equipment. Principal outstanding totaled \$7,929,752 at September 30, 2012. Maturities, including interest at an average rate of 3.8%, are as follows:

Fiscal Year Ending September 30,	General Fund	Road and Bridge Fund	Parks Enterprise Fund	Total
2013	\$1,171,218	\$ 979,480	106,653	\$2,257,351
2014	1,250,400	695,711	27,478	1,973,589
2015	947,142	449,298	21,986	1,418,426
2016	616,903	60,245	-	677,148
2017-2020	2,282,117	-	-	2,282,117
Total future lease payments	6,267,780	2,184,734	156,117	8,608,631
Less: interest	(543,821)	(127,510)	(7,548)	(678,879)
Net Present Value of Future Minimum Lease Payments	\$5,723,959	\$2,057,224	\$148,569	\$7,929,752
Current portion of lease payments	1,087,208	910,977	101,478	2,099,663
Long Term Lease Payments	<u>\$4,636,751</u>	<u>\$ 1,146,247</u>	<u>\$ 47,091</u>	<u>\$5,830,089</u>

Cameron County entered into an agreement with Capital One Public Funding, LLC dated October 5, 2011 to provide \$157,665 in financing for three vehicles and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$52,555 payable on August, 2012 through August, 2014. Interest to be paid during the term of the lease totals \$21,484.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 30, 2011 to provide \$304,460 in financing for three vehicles and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$101,487 payable on August, 2012 through August, 2014. Interest to be paid during the term of the lease totals \$21,484.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated July 25, 2011 to provide \$484,823 in financing for nine vehicles and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$161,608 payable on August, 2012 through August, 2014. Interest to be paid during the term of the lease totals \$34,539.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated January 11, 2011 to provide \$495,062 in financing for equipment in Energy Management Project through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.77%, with seven payments of \$70,723 payable on January, 2012 through January, 2018. Interest to be paid during the term of the lease totals \$66,730.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated May 21, 2010 to provide \$185,518 in financing for 1 vehicle and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$61,839 payable on May, 2011 through May 21, 2013. Interest to be paid during the term of the lease totals \$13,091.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$122,097 in financing for 4 vehicle and related equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.07%, with three payments of \$40,699 payable on November, 2011 through November 1, 2013. Interest to be paid during the term of the lease totals \$7,149.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$139,814 in financing for 4 vehicle and law enforcement equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$46,605 payable on August, 2011 through August 1, 2013. Interest to be paid during the term of the lease totals \$9,918.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$1,034,125 in financing for 27 vehicle, electronic equipment and heavy equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$344,708 payable on June, 2011 through June 1, 2013. Interest to be paid during the term of the lease totals \$72,005.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$397,570 in financing for law enforcement equipment, Parks light equipment and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.85%, with three payments of \$132,523 payable on April, 2011 through April 1, 2013. Interest to be paid during the term of the lease totals \$28,452.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$397,664 in financing for ten (10) vehicles and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.98%, with three payments of \$132,555 payable on August 1, 2010 through August 1, 2012. Interest to be paid during the term of the lease totals \$29,438.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$173,664 in financing for vehicles and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.84%, with three payments of \$57,888 payable on September 1, 2010 through September 1, 2012. Interest to be paid during the term of the lease totals \$12,464.

Cameron County entered into an agreement with Kansas State Bank of Manhattan dated August 14, 2008 to provide \$323,374 in financing for Road and Bridge Heavy equipment and computers through the County's master lease agreement with Kansas State Bank of Manhattan, at a rate of 3.8438%, with three payments of \$107,791 payable on May 21, 2010 through May 21, 2012. Interest to be paid during the term of the lease totals \$31,855.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$372,127 in financing for Road and Bridge Heavy equipment and air conditioning components through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.83%, with three payments of \$124,042 payable on October 1, 2010 through October 1, 2012. Interest to be paid during the term of the lease totals \$26,785.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$627,765 in financing for a pneumatic roller, two (2) motogradars, a backhoe loader, and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$209,255 payable on January 06, 2013 through January 06, 2015. Interest to be paid during the term of the lease totals \$44,297.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$316,854 in financing for a double drum roller, a case wheel roller, two (2) vehicles, a law enforcement camera system and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$105,618 payable on February 01, 2013 through February 01, 2015. Interest to be paid during the term of the lease totals \$22,476.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$141,086 in financing for a trailer, two (2) ATV's and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$47,028 payable on April 04, 2013 through April 04, 2015. Interest to be paid during the term of the lease totals \$9,955.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$362,578 in financing for thirteen (13) vehicles, office furniture, an alarm system and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$120,859 payable on May 07, 2013 through May 07, 2015. Interest to be paid during the term of the lease totals \$25,585.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$219,886 in financing for a vehicle, a tractor, various software and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.040%, with three payments of \$73,296 payable on June 01, 2013 through June 01, 2015. Interest to be paid during the term of the lease totals \$12,721.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$198,946 in financing for a vehicle, a mower, a trailer, two (2) gators, various software and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 2.99%, with three payments of \$66,315 payable on July 01, 2013 through July 01, 2015. Interest to be paid during the term of the lease totals \$11,132.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$222,851 in financing for two (2) dump trucks and various auto body parts through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 2.97%, with three payments of \$74,283 payable on September 01, 2013 through September 01, 2015. Interest to be paid during the term of the lease totals \$12,783.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$213,771 in financing for two (2) water trucks, various auto body parts and information technology professional services. through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 2.91%, with three payments of \$71,257 payable on October 01, 2015 through October 01, 2015. Interest to be paid during the term of the lease totals \$12,042.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Motorola Solutions, Inc. during fiscal year 2012 to provide \$3,368,893 in financing for Motorola communication equipment at a rate of 2.53%, with seven payments of \$535,167 payable on October 01, 2013 through October 01, 2019. Interest to be paid during the term of the lease totals \$377,281.

Special Revenue Fund lease additions:

Cameron County entered into an agreement with Capital One Public Funding, LLC dated April 27, 2011 to provide \$297,855 in financing for Road and Bridge Heavy equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$99,285 payable on May, 2012 through May, 2014. Interest to be paid during the term of the lease totals \$21,133.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated June 2, 2011 to provide \$259,676 in financing for Road and Bridge Heavy equipment and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$86,559 payable on June, 2012 through June, 2014. Interest to be paid during the term of the lease totals \$18,324.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$243,076 in financing for Road and Bridge Heavy equipment and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.20%, with three payments of \$81,025 payable on October, 2011 through October, 2013. Interest to be paid during the term of the lease totals \$14,765.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$458,431 in financing for Road and Bridge Heavy equipment and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.24%, with three payments of \$152,810 payable on September, 2011 through September, 2013. Interest to be paid during the term of the lease totals \$28,102.

Cameron County entered into an agreement with Kansas State Bank of Manhattan dated June 22, 2009 to provide \$291,519 in financing for Road and Bridge Heavy equipment through the County's master lease agreement with Kansas State Bank of Manhattan, at a rate of 3.072588%, with three payments of \$107,791 payable on May 21, 2010 through May 21, 2012. Interest to be paid during the term of the lease totals \$31,855.

8. OPERATING LEASES/RENTALS

Cameron County is committed under various leases for office space, vehicles, land and equipment. These leases are considered operating leases. Lease expenditures for real estate space were \$213,048 and equipment rental paid was \$525,559 for the year ended September 30, 2012. All operating leases contain cancellation clauses, making the leases subject to cancellation upon non-appropriation of public funds.

Cameron County Commissioners' Court entered into an agreement with Texas Cable Partners, L.P., d.b.a. Time Warner Communications (TWC) to provide multi-channel video services for the tenants renting in the Isla Blanca Park. The initial term of the agreement is for five years commencing October 19, 2009. As of 09/30/2012 the monthly fee is equivalent to 10.94 per unit costing \$6,236.24 per month. TWC may increase the monthly fee at any time upon 30 days notice to Cameron County. The agreement setting the rate is for five years and will automatically renew for an additional term of 30 days until written notice of change is amended.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

9. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

Interfund receivables and payables consisted of the following at September 30, 2012:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 3,728,915
	Major Governmental fund (DA)	2,546
	Road & bridge	1,057,057
	Enterprise Fund	3,362,930
Major Governmental Fund	Enterprise Fund	523,006
Enterprise Fund	Nonmajor governmental fund	2,679,686
	Enterprise Fund	258,313
Non major Enterprise fund	Enterprise Fund	100,000
Road and Bridge Fund	Nonmajor governmental fund	1,904,588
Non-major governmental funds	General fund	587,496
	Major Governmental fund (DA)	120,453
	Nonmajor governmental funds	1,340,272
Major Governmental fund (DA)	Nonmajor governmental funds	1,611,609
	Major Governmental fund (DA)	500
Capital Projects	Enterprise fund	500
TOTAL		\$17,277,871

- a. The purpose of interfund balances is to provide working capital on a temporary basis to non-major governmental funds while waiting to be reimbursed from the funding source of individual projects.
- b. Interfund balances are all expected to be repaid within one year from the date of the financial statements.

Interfund transfers during the year-ended September 30, 2012, are as follows:

<u>Transfer To Fund</u>	<u>Transfer From Fund</u>	<u>Amount</u>
General Fund	Enterprise Fund	\$ 6,433,952
	Nonmajor governmental fund	57,352
Major governmental fund	Enterprise fund	376,249
Non-major governmental funds	General fund	264,161
	Nonmajor governmental funds	194,654
TOTAL		\$ 7,326,368

- a. The principal purpose of the interfund transfers is to provide matching funds for grants in the governmental funds. The transfers from the Enterprise fund to the general fund is distribution of proceeds above the enterprise operation costs, annual debt service and capital costs as defined by various interlocal agreements with cities within the county.
- b. The intended purpose of these distributions is regular in nature and they are specifically contemplated in both the operations of the International Toll Bridge System and their official borrowing documents.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

10. COMPENSATED ABSENCES

Compensated absences are made up of time earned by employees for vacation and compensatory time that would be paid off if the employee leaves the County. County policy requires employees to use their vacation time in the year earned with the exception of being able to carry over a balance to the first quarter of the following year. County policy only allows compensatory time to be accrued up to 24 hours. The following shows the change in compensated absences and the balance due, which is all current, at September 30, 2012.

	Governmental Activities	Business-Type Activities
Beginning balance at October 1, 2011	\$ 788,459	\$ 13,825
Increases	2,194,933	144,040
Decrease	(2,289,847)	(130,590)
Ending balance at September 30, 2012	<u>\$ 693,545</u>	<u>\$ 27,275</u>

The General fund has typically been used to liquidate the liability for compensated absences.

11. LONG TERM DEBT

GOVERNMENTAL ACTIVITIES

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS

Bonded debt of the County consists of various issues of General Obligation Bonds, Certificates of Obligation and Revenue Bonds. General Obligation Bonds and Certificates of Obligation are direct obligations of the County with the County's full faith and credit pledged towards the payment of these obligations. General Obligation Bonds are issued upon approval by the public at open elections. Certificates of Obligation are issued by the order of Commissioners' Court as pursuant to the general laws of the State of Texas, particularly the Certificates of Obligation Act, Subchapter C of Chapter 271, Texas Local Government Code.

Certificates of Obligation are issued to provide funds for the acquisition and construction of major capital facilities, obligations have been issued for both governmental and business type activities.

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)

Debt service is paid from ad valorem taxes. Revenue bonds are generally payable from the pledged revenue generated by the respective activity for which the bonds are issued.

The changes in General Bonded Obligation Debt are summarized as follows:

	General Obligation Bonds	Certificates of Obligation	Total
Debt payable at October 1, 2011	\$3,640,000	\$79,380,000	\$83,020,000
New Debt	-	9,610,000	9,610,000
Debt retired	(\$155,000)	(12,695,000)	(12,850,000)
Debt payable at September 30, 2012	<u>\$3,485,000</u>	<u>\$76,295,000</u>	<u>\$79,780,000</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

The annual requirements to amortize all general bonded obligation debt outstanding as of September 30, 2012 are as follows:

Year Ending September 30,	<u>Certificates of Obligation</u>		<u>General Obligation Bonds</u>		
	Principal	Interest	Principal	Interest	Total
2013	\$ 4,145,000	\$ 3,179,295	\$ 165,000	\$ 177,001	\$7,666,296
2014	4,340,000	3,055,018	170,000	169,571	7,734,589
2015	4,630,000	2,893,918	180,000	161,651	7,865,569
2016	4,805,000	2,716,755	190,000	153,236	7,864,991
2017	5,005,000	2,522,785	195,000	144,414	7,867,199
2018-2022	26,800,000	9,338,862	1,135,000	565,139	37,839,001
2023-2027	18,335,000	4,170,388	1,235,000	232,834	23,973,222
2028-2031	8,235,000	697,925	215,000	6,584	9,154,509
	<u>\$ 76,295,000</u>	<u>\$ 28,574,946</u>	<u>\$ 3,485,000</u>	<u>\$ 1,610,430</u>	<u>\$ 109,965,376</u>

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2012:

GENERAL OBLIGATION BONDS:	Outstanding Balance September 30, 2012	Less Current Maturities (to be paid in FY 2012-2013)	Long-Term Maturities September 30, 2013
Road Bonds:			
<u>\$1,575,000 Unlimited Tax Road Bonds, Series 2005</u> due in annual principal installments of \$45,000 to \$115,000 through February 1, 2025, plus interest at rates ranging from 3.0% to 4.375%, issued for road improvements	1,165,000	70,000	1,095,000
<u>\$2,575,000 Unlimited Tax Road Bonds, Series 2008</u> due in annual principal installments of \$80,000 to \$215,000 through February 15, 2028, plus interest at rates ranging from 5.0% to 6.125%, issued for road improvements.	<u>2,320,000</u>	<u>95,000</u>	<u>2,225,000</u>
Total General Obligation Bonds	\$ 3,485,000	\$165,000	\$3,320,000

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)

	Outstanding Balance September 30, 2012	Less Current Maturities (to be paid in FY 2012-2013)	Long-Term Maturities September 30, 2013
CERTIFICATES OF OBLIGATION:			
<u>\$3,835,000; Series 2004 Certificates of Obligation</u> due in annual principal installments of \$100,000 to \$295,000 through February 1, 2023, plus interest at rates ranging from 2.0% to 4.5%, issued for capital projects.	190,000	190,000	-
Road Bonds:			
<u>\$11,280,000 Certificates of Obligation, Series 2005</u> due in annual principal installments of \$245,000 to 895,000 through February 1, 2025, plus interest at rates ranging from 2.0% to 4.5%, issued for capital projects.	2,215,000	525,000	1,690,000
<u>\$21,420,000 Limited Tax Refunding Bonds, Series 2005</u> due in annual principal installments of \$825,000 to \$1,895,000 through February 1, 2020, plus interest at rates ranging from 3.0% to 5.0%, refinance previously issued bonds.	13,530,000	2,050,000	11,480,000
<u>\$8,000,000 Certificates of Obligation, Series 2007</u> Due in annual principal installments of \$25,000 to \$650,000 through February 15, 2027, plus interest at rates ranging from 4.0% to 4.5%, for capital Improvements.	7,135,000	350,000	6,785,000
<u>\$16,075,000 Certificates of Obligation, Series 2008</u> due in annual principal installments of \$505,000 to 1,350,000 through February 15, 2028, plus interest at rates ranging from 5.0% to 6%, for capital improvements.	14,485,000	585,000	13,900,000
<u>\$5,560,000 Limited Tax Refunding Bonds, Series 2011</u> due in annual principal installments of \$175,000 to \$1,660,000 through February 15, 2022, plus interest at rates ranging from 2% to 5.0%, refinance previously issued bonds.	5,560,000	175,000	5,385,000
<u>\$23,570,000 Certificates of Obligation, Series 2011</u> due in annual principal installments of \$150,000 to 1,840,000 through February 15, 2031, plus interest at rates ranging from 2.0% to 5.0%, for capital projects and road improvements.	23,570,000	150,000	23,420,000
<u>\$9,610,000 Limited Tax Refunding Bonds, Series 2012</u> due in annual principal installments of \$120,000 to 1,080,000 through February 15, 2025, plus interest at rates ranging from 2.0% to 3.5%, for debt service savings and to pay cost of issuance of the bond.	9,610,000	120,000	9,490,000
Total Certificates of Obligation	<u>\$76,295,000</u>	<u>4,145,000</u>	<u>\$72,150,000</u>
Total Debt	<u>\$79,780,000</u>	<u>\$ 4,310,000</u>	<u>\$75,470,000</u>
Less: Unamortized bond issue cost	(2,370,494)	(135,157)	(2,235,337)
Unamortized deferred refunding	(741,665)	(60,786)	(680,879)
Unamortized premium	1,590,369	122,576	1,467,793
Total Debt	<u>\$ 78,258,210</u>	<u>\$ 4,236,633</u>	<u>\$ 74,021,577</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and Cameron County Parks System is \$1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031.

Cameron County issued \$16,075,000 Certificates of Obligation, Series 2008 dated October 15, 2008 to pay for obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the Carrizales Rucker Detention Center; district courtroom improvements and judicial computer system software; engineering and construction costs for the Veteran's and Free Trade Bridges; design, planning, acquisition, construction of right-of-ways for the Flor de Mayo Bridge; renovation of county buildings located across the Dancy County Courthouse; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural and engineering). Capital improvement costs for the International Toll Bridge System are \$9,100,000. Debt financed capital improvements for the International Bridge System is recognized as an outstanding obligation of this proprietary fund and the International Toll Bridge System has recognized this debt. The issuance had a premium of \$222,184. The annual interest rates range from 5.0% to 6.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

As a result of the issuance of Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B, the International Toll Bridge System has recognized this outstanding obligation as this Limited Tax Refunding issuance was debt financed capital improvements for proprietary funds.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)

Certificates of Obligations issued by Cameron County for capital improvements of International Toll Bridge including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2013	\$ 970,624	\$ 722,610	\$1,693,234
2014	755,392	680,085	1,435,477
2015	513,891	615,594	1,129,485
2016	634,381	591,358	1,225,739
2017	667,159	562,262	1,229,421
2018-2022	3,538,932	2,315,869	5,854,801
2023-2027	4,638,870	1,214,612	5,853,482
2028-2031	2,145,645	148,928	2,294,573
TOTAL	\$13,864,894	\$ 6,851,318	\$ 20,716,212

The County issued Certificates of Obligation Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by County Parks, a proprietary fund.

As a result of the issuance of \$8,000,000 in Certificates of Obligation, Series 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion and/or renovation of certain public property, specifically being improvements and additions to, and/or acquisition of, various public parks and other public recreation facilities located throughout the County; and to pay costs of issuance of the Certificates, the County included in its annual ad valorem tax, within limitations prescribed by law, an amount sufficient to meet the debt service requirements on these Certificates. The Park System pledged limited revenues of annual operations to comply with the legal requirements for the sale of the Certificates. This Certificate of Obligation issue is an obligation of County Parks System.

Certificates of Obligations issued by Cameron County for capital improvements of Cameron County Parks System including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2013	\$ 362,076	\$ 368,172	\$ 730,248
2014	411,695	353,223	764,918
2015	438,369	337,273	775,642
2016	495,636	319,680	815,316
2017	515,870	299,953	815,823
2018-2022	2,775,279	1,179,620	3,954,899
2023-2027	3,479,369	522,694	4,002,063
2028-2031	554,306	52,929	607,235
TOTAL	\$9,032,600	\$ 3,433,544	\$12,466,144

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

B. CAPITAL LEASES

The annual requirements to retire general non-bonded debt outstanding at September 30, 2012, are as follows:

<u>Changes in General Non-Bonded Debt</u>	<u>Non-Bonded Debt</u>
Capital leases payable at October 1, 2011	\$4,512,075
New debt issued	5,654,085
Debt retired	(2,236,408)
Capital Leases payable at September 30, 2012 (Note 7)	<u>\$7,929,752</u>

The annual requirements to retire general non-bonded debt outstanding at September 30, 2012 are reported in Note 7.

C. ADVANCED REFUNDING AND DEFEASED DEBT

On June 07, 2012, the County Issued Limited Tax Refunding Bonds Series 2012 in the amount of \$9,610,000 with interest rates ranging from 2.0% to 3.5%. The proceeds were used to refund \$6,635,000 of outstanding Certificates of Obligation, Series 2005 and \$2,420,000 outstanding Certificates of Obligation, Series 2004, with interest rates ranging from 2.0% - 4.5%. The 2012 refunding bonds carried an initial principal amount of \$9,610,000 but were sold at a net premium of \$437,592. After the County contributed \$59,498 and after paying issuance cost, insurance premium, and underwriting fees of \$241,518 the net proceeds were \$9,865,572.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2012 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by The Financial Advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated September 1, 2012 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, to obtain net present value savings of \$576,928 and for the payment of related Refunding Bond issuance costs.

On June 1, 2011 the County issued Limited Tax Refunding Bonds, Series 2011 in the amount of \$5,560,000 to refund the Certificates of Obligation, Series 2002, Unlimited Tax Road Bonds, Series 2002 and the Certificates of Obligation, Series 2004, in the amounts of \$4,910,000, \$675,000 and \$50,000, respectively. The 2011 refunding bonds carried an initial principal amount of \$5,560,000 but were sold at a net premium of \$398,122 with accrued interest of \$17,849. After the County contributed \$99,707 and after paying issuance cost of \$157,137 and \$17,849 of accrued interest the net proceeds were \$5,918,540.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2011 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by The Financial Advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated June 1, 2011 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date

for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, net present value savings of \$140,086 and for the payment of related Refunding Bond issuance costs.

On August 1, 2005 the County issued Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A, the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B and the Combination Tax & Limited Tax Pledge Revenue Certificates of Obligation, Series 2000, in the amounts of \$5,010,000, \$2,315,000 and \$14,930,000, respectively. The 2005 refunding bonds carried an initial principal amount of \$21,420,000 but were sold at a premium of \$1,085,226 with accrued interest of \$143,304. After the County contributed \$1,686,405 and after paying issuance cost of \$370,348 and \$143,304 of accrued interest the net proceeds were \$23,821,283.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2005 were used to purchase U.S. Government securities, and those securities were deposited into an irrevocable trust with an escrow agent to provide debt service payments until the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B are redeemed on November 1, 2005 and the Combination Tax & Limited Tax Pledge Revenue Certificates of Obligation, Series 2000 are redeemed on February 15, 2010. The advance refunding met the requirements of an in-substance debt defeasance and the refunded part of the Series 1996A and 1996B bonds were removed from long-term debt of the enterprise and the refunded part of the Series 2000 bonds were removed from the governmental activities column of the statement of net assets. As of September 30, 2009, the balance remaining on this debt was \$18,880,000. The reacquisition price exceeded net carrying amount of the old debt by \$2,096,412. This amount is being netted against the new debt and amortized over the remaining life of the bonds, which is the same life as the refunded debt.

As a result of the advance refunding, the County decreased its total debt service requirements by \$2,688,624, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$993,324, after reduction of prior funds on hand of \$1,191,350.

In prior years, the County has defeased various bond issues by creating separate, irrevocable trust funds. New debt has been issued and proceeds were used to purchase U.S. government securities placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, this debt has been considered defeased and therefore, removed as a liability from the governmental activities column of the statement of net assets.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES

Revenue Bonds and Certificates of Obligation

International Toll Bridge System

On January 15, 1996, Cameron County issued \$10,880,000 International Toll Bridge System Combination Tax and Revenue Refunding Bonds, Series 1996 A. The uses of the refunding bonds proceeds are reported in the Defeased Debt section.

During fiscal year 1996, an additional "fund" was established to control the expenditure of the \$3,555,000 proceeds of International Toll Bridge System Revenue Bonds, Series 1996 B. The new "fund" was established to pay for certain construction work to be performed at Veteran's International Bridge.

Again, during fiscal year 1997, proceeds from the \$6,125,000 International Toll Bridge System Revenue Improvement Bonds, Series 1997 were placed in the construction fund. The \$6,125,000 International Toll Bridge System Revenue Improvement Bonds, Series 1997 represents the second of three anticipated debt issues necessary for the completion of the Veterans International Bridge Project.

The final financing for the Veteran's International Toll Bridge Project was a bond issued on September 10, 1998. Proceeds from the \$7,950,000 Cameron County, Texas International Toll Bridge System Revenue Bonds, Series 1998 were placed in the construction fund. Debt issued for the construction of the Veterans International Bridge project totaled \$17,630,000.

The changes in Business-type activities total debt are summarized as follows:

Debt payable at October 1, 2011	\$7,160,000
Debt retired	(820,000)
Less unamortized discount and bond issue cost	(92,339)
Debt payable at September 30, 2012	<u>\$ 6,247,661</u>

Debt includes the following individual issues at September 30, 2012:

REVENUE BONDS:

	Outstanding Balance September 30, 2012	Less Current Maturities (to be Paid in FY 2012-2013)	Long-Term Maturities September 30, 2013
<u>\$4,005,000 International Toll Bridge System Revenue Refunding Bonds Series 2007; due in annual principal installments of \$335,000 to \$475,000 through November 1, 2017, plus interest at the rate of 3.76%.</u>	2,585,000	390,000	2,195,000
<u>\$7,950,000 International Toll Bridge System Revenue Bonds, Series 1998; due in annual principal installments of \$335,000 to \$615,000 through November 1, 2018; interest rates of 4.60%.</u>	<u>3,755,000</u>	<u>465,000</u>	<u>3,290,000</u>
	6,340,000	855,000	5,485,000
Less: Unamortized discount and issue cost	<u>(92,339)</u>	<u>(13,072)</u>	<u>(79,267)</u>
Total Debt	<u>\$6,247,661</u>	<u>\$ 841,928</u>	<u>\$5,405,733</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Revenue Bonds (continued)

Interest on the International Toll Bridge System debt is paid each May 1 and November 1 and interest on the Park System debt is paid each June 1 and December 1. Principal and interest payments constitute direct obligations of the County payable from a combination of a pledge of net revenues, derived from the operation of the Systems, and the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the County.

Business-type activity bonded debt is secured by, and payable with the net revenues of enterprise activities. The annual requirements to amortize all revenue bonded debt outstanding as of September 30, 2011 are as follows:

Year Ending September 30,	International Toll Bridge System		Parks System		Total
	Principal	Interest	Principal	Interest	
2013	\$ 855,000	\$ 251,889	-	-	1,106,899
2014	890,000	215,103	-	-	1,105,103
2015	935,000	176,614	-	-	1,111,614
2016	970,000	136,411	-	-	1,106,411
2017	1,015,000	94,494	-	-	1,109,494
2018-2019	1,675,000	64,280	-	-	1,739,820
	<u>\$ 6,340,000</u>	<u>\$ 939,341</u>	<u>-</u>	<u>-</u>	<u>7,279,341</u>

Bond Indenture Requirements

During the period in which the bonds are outstanding, the International Toll Bridge Bond Resolution and Order requires the County to create and maintain certain accounts or "funds" to receive the gross revenues derived from the operations of the System.

In accordance with the terms of the Bond Resolution, these assets can be used to 1) pay the maintenance and operating expenses of the System, 2) pay the debt service costs of the System's revenue bonds, and 3) pay for any ordinary maintenance, repairs, or replacements to the System's property. Any remaining revenues may be transferred to other County funds or used for the purchase of the System's outstanding revenue bonds at a price less than par and accrued interest. During fiscal year 1984, a "fund" was established to control the expenditure of the proceeds of a bond sale. The "fund" was established to pay for certain construction work to be performed on the System.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Advance Refunding

On August 1, 2005 the County issued Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B in the amounts of \$5,010,000 and \$2,315,000, respectively. The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2005 were used to purchase U.S. government securities, and those securities were deposited into an irrevocable trust with an escrow agent to provide debt service payments until the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B are redeemed on November 1, 2005. The advance refunding met the requirements of an in-substance debt defeasance and the refunded part of the Series 1996A and 1996B bonds were removed from long-term debt.

As a result of the advance refunding, the Cameron County International Toll Bridge System decreased its total debt service requirements by \$1,672,305, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$367,254, after reduction of prior funds on hand of \$1,191,350. These savings and economic gain are part of the savings disclosed in Note 11C above.

On October 15, 2007, Cameron County authorized the issuance of Cameron County, Texas International Toll Bridge System Revenue Refunding Bonds, Series 2007 to refund the International Toll Bridge System Revenue Improvement Bonds, Series 1997, \$6,125,000. These bonds are payable from and secured by the net revenues of the Toll Bridge System. The 2007 Refunding Bonds were sold at par (\$4,005,000) with an additional Toll Bridge contribution of \$167,508 for bond issuance costs. Present Value savings on this Revenue Refund 2007 issue were \$206,932.

Certificates of Obligation

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and Cameron County Parks System are \$1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Certifications of Obligation (continued)

Cameron County issued \$16,075,000 Certificates of Obligation, Series 2008 dated October 15, 2008 to pay for obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the Carrizalez Rucker Detention Center; district courtroom improvements and judicial computer system software; engineering and construction costs for the Veteran's and Free Trade Bridges; design, planning, acquisition, construction of right-of-ways for the Flor de Mayo Bridge; renovation of county buildings located across the Dancy

County Courthouse; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural and engineering). Capital improvement costs for the International Toll Bridge System are \$9,100,000. Debt financed capital improvements for the International Bridge System are recognized as an outstanding obligation of this proprietary fund and the International Toll Bridge System has recognized this debt. The issuance had a premium of \$222,184. The annual interest rates range from 5.0% to 6.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

As a result of the issuance of Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B; the International Toll Bridge System has recognized this outstanding obligation as this Limited Tax Refunding issuance was debt financed capital improvements for proprietary funds.

Certificates of Obligations issued by Cameron County for capital improvements of *International Toll Bridge* including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2013	\$ 970,624	\$ 722,610	\$1,693,234
2014	755,392	680,085	1,435,478
2015	513,891	615,594	1,129,485
2016	634,381	591,358	1,225,739
2017	667,159	562,262	1,229,421
2018-2022	3,538,932	2,315,869	5,854,801
2023-2027	4,638,870	1,214,612	5,853,482
2028-2031	2,145,645	148,928	2,294,573
TOTAL	\$13,864,894	\$ 6,851,318	\$ 20,716,212

Certificates of Obligation
Cameron County Parks

The County issued Certificates of Obligation Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by County Parks, a proprietary fund. As a result of the issuance of \$8,000,000 in Certificates of Obligation, Series 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion and/or renovation of certain public property, specifically being improvements and additions to, and/or acquisition of, various public parks and other public recreation facilities located throughout the County; and to

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Certifications of Obligation (continued)

pay costs of issuance of the Certificates, the County included in its annual ad valorem tax, within limitations prescribed by law, an amount sufficient to meet the debt service requirements on these Certificates. The Park System pledged limited revenues of annual operations to comply with the legal requirements for the sale of the Certificates. This Certificate of Obligation issue is an obligation of County Parks System.

Certificates of Obligations issued by Cameron County for capital improvements of *Cameron County Parks System* including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2013	\$ 362,076	\$ 368,172	\$ 730,248
2014	411,695	353,223	764,918
2015	438,369	337,273	775,642
2016	495,636	319,680	815,316
2017	515,870	299,953	815,823
2018-2022	2,775,279	1,179,620	3,954,899
2023-2027	3,479,369	522,694	4,002,063
2028-2031	554,306	52,929	607,235
TOTAL	\$9,032,600	\$ 3,433,544	\$12,466,144

**Defeased Debt
Toll Bridge System**

On August 1, 1989, Cameron County issued \$4,200,000 International Toll Bridge System Revenue Refunding and Improvement Bonds; Series 1989. The net proceeds of \$3,740,275 from said issue (after payment of \$459,725 in issue costs and accrued interest) were used to purchase U.S. Treasury obligations for the advance refunding of the 1983 Toll Bridge Revenue Bonds in the amount of \$2,500,000, and \$1,515,275 were utilized in the Toll Bridge Construction Fund for the acquisition of real property.

On January 15, 1996, Cameron County issued \$10,880,000 International Toll Bridge System Combination Tax and Revenue Refunding Bonds, Series 1996-A. The net proceeds of \$10,731,885 from said issue, (after payment of \$317,802 in issue costs and accrued interest), were used to purchase U.S. Treasury obligations for the advance refunding of the \$4,200,000 Toll Bridge System Revenue Refunding and Improvement Bonds, Series 1989, the \$1,800,000 International Toll Bridge Revenue Bonds, Series 1991, and the \$5,000,000 International Toll Bridge Revenue Bonds, Series 1992, bonds outstanding totaled \$1,085,000.

Additionally, the U.S. Treasury obligations were deposited in an irrevocable trust with an escrow agent to provide for debt service payments of the \$4,200,000 Toll Bridge System Revenue Refunding and Improvement Bonds, Series 1989, the \$1,800,000 International Toll Bridge Revenue Bonds, Series 1991, and the \$5,000,000 International Toll Bridge Revenue Bonds, Series 1992. As a result, the bonds referred to above are considered to be defeased, and the liability for those bonds has been removed from long-term debt. At September 30, 2011 defeased bonds outstanding remain of \$440,000. As a result of the advance refunding, the County will decrease its total debt service payments during the period of the new bond issue by \$517,303 and incur an economic gain of \$502,676 (difference between present values of debt service payments on old and new debt).

The purpose of the advance refunding of the above-mentioned Revenue Bond issues was to achieve savings through reduced interest rates made possible by including a limited tax pledge as security.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

12. RISK MANAGEMENT

The County is exposed to various risks of loss relating to general liability, the accidental risk of loss of real and personal property, damage to County assets, errors and omissions, and personal risks which relate to workers' compensation. The County implements a number of risk strategies such as participating in risk pools, purchasing commercial insurance, self-insurance with specific and aggregate stop-loss insurance, and full self insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subject to a significant reduction in the current year. The County purchases \$500,000 in coverage for public employees theft and dishonesty blanket bond through National Union Five Insurance Company of Pittsburgh.

WORKERS' COMPENSATION INSURANCE

The County is a member of a risk pool for Workers' Compensation Insurance administered by the Texas Association of Counties (TAC). TAC's Workers' Compensation Self-Insurance Fund was created to enable each county or county related governmental entity to provide for self-insurance. The County participates in the fund under an agreement pursuant to the provisions of Article 8309h of the Texas Workers' Compensation Act. TAC's Workers' Compensation Insurance Program provides medical and indemnity payments, as required by law, for job related injuries up to the State's statutory limits. Interfund premiums for workers' compensation are determined by position class code, at actuarially determined rates. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. The policy renews annually on January 1. The plan-year is reported on a calendar year basis. The County's 2011 calendar year contribution was \$1,183,081.

The following is a schedule of premiums paid and claims incurred:

Calendar* Year	Workers' Compensation Insurance Premium Paid	Workers' Compensation Insurance Claims Paid	Claims (Over) Under Premium Paid
2009	959,750	493,230	466,520
2010	1,124,531	634,463	490,068
2011	1,183,081	532,079	651,002

OTHER INSURANCE

The County is also a member of a risk pool for automobile, general liability, and property and casualty insurance. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. General liability policy and automobile liability policy have a plan anniversary date of July 1st. The following are the coverage limits of the policies:

AUTOMOBILE LIABILITY COVERAGE

<u>Bodily Injury*</u>	<u>Property Damage*</u>	<u>Personal Injury Protection</u>
\$100,000 per person \$300,000 per occurrence -Coverage for County-owned vehicles -Personal injury protection for specified vehicles -Includes uninsured/under insured motorists	\$100,000 per occurrence	\$5,000 per person -Coverage for non-owned and hired vehicles -Limited Mexico coverage -The deductible is \$1,000 per occurrence.

The annual premium is \$148,330 for Automobile Liability and \$77,104 for automobile physical damage for the period July 1, 2012 through July 1, 2013. Insurance premium provides coverage for 501 vehicles. No settlements exceeded insurance coverage during the past three years.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

12. RISK MANAGEMENT (continued)

COMPREHENSIVE GENERAL LIABILITY COVERAGE

<u>Bodily Injury*</u>	<u>Property Damage*</u>	<u>Employee Benefits</u>	<u>Personal and Adv Injury Liability</u>
\$100,000 per person	\$100,000 per occurrence	\$100,000 per occurrence	\$100,000 per person
\$300,000 per occurrence			\$300,000 per offense aggregate

-The deductible is \$5,000 per occurrence. The annual premium is \$128,348 for the period July 1, 2012 through July 1, 2013. No settlements exceeded insurance coverage during the past three years.

PROPERTY AND CASUALTY COVERAGE

The property and casualty insurance covers buildings, structures, and personal property, including coverage extensions for earth movement, flood, accounts receivable, valuable records, demolition, increased costs of construction, transit, business interruption, mobile equipment, builder's risk, and loss of rents. Specifically excluded is coverage for fine arts, physical damage to owned automobiles and leasehold interests. Each type of asset covered has specific liability limits and deductibles.

EMPLOYEE HEALTH AND LIFE BENEFITS

On May 1, 1989, Cameron County established a limited risk management program for health and life benefits provided to active and retired employees and their dependents. Premiums are paid into the Internal Service Fund (Health and Life Benefits Fund) by all funds through payroll contributions and are available to pay claims, administrative costs, and claims reserves. Administrative costs include the cost of individual stop loss insurance (\$100,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve), as well as fees charged by a Third Party Administrator (TPA).

Premiums are based upon coverage for the defined fixed administrative fees and the per capita costs of anticipated aggregate health care spending for the upcoming year. Over the past several years, actual costs have decreased as Cameron County has promoted Wellness Plans and Preventative Care, thus resulting in a Fund Balance of \$1,814,728. Currently, the Fund's board is examining program saving measures, greater participation of the plan users, and alternate plans for provision of service to insure the financial well being of the program as well as maintaining the ability to provide the level of care desired by the County.

During fiscal year 2012, a total of \$8,100,830 was paid in benefits and \$1,504,963 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$619,191 as of September 30, 2012. Changes in the balances of claims liabilities during the past three years follow:

	<u>Fiscal Year 2011-2012</u>	<u>Fiscal Year 2010-2011</u>	<u>Fiscal Year 2009-2010</u>
Unpaid claims, beginning of fiscal year	\$459,066	\$286,808	\$ 310,082
Incurred claims (including incurred but not reported)	8,260,955	7,673,024	6,653,245
Payments of claims	(8,100,830)	(7,500,766)	(6,676,519)
Unpaid claims, end of fiscal year	<u>\$ 619,191</u>	<u>\$ 459,066</u>	<u>\$ 286,808</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

12. RISK MANAGEMENT (continued)

PUBLIC OFFICIALS AND LAW ENFORCEMENT LIABILITY

The County self-insures its activities that are normally covered with public officials (errors and omissions) insurance and law enforcement liability insurance. Lawsuits involving wrongful termination, sexual harassment, and breach of contract are typically covered through Public Officials Insurance; whereas, civil rights violations, illegal search and wrongful incarceration are covered by Law Enforcement Liability Insurance. Since the County is self-insured in these areas of liability, there are no exclusions. Insurance policies purchased from private insurance companies could exclude certain coverage's that would leave the County uninsured. Therefore, the lawsuits listed below may or may not have been specifically covered by an acquired insurance policy. Because the County is self-insured with regards to law enforcement liability and public officials liability, all settlements exceed insurance coverage amounts. The County is currently defending against various lawsuits concerning Public Officials and Law Enforcement Liability. While the final outcome of these lawsuits cannot be certain, the County has reserved \$500,000 to provide for a contingency in cases in which the County may be adversely ruled upon.

ENTERPRISE ACTIVITY COVERAGE

The System maintains insurance coverage for fire, extended coverage, malicious mischief, and toll equipment coverage. Vehicles are self-insured as to comprehensive collision coverage; however, auto liability coverage is provided through the Texas Association of Counties in amounts above the legal requirements. The County insures the bridge spans for property damage in amounts significantly less than the historical cost of each bridge through McGriff Insurance Agency, AGCS Marine Ins. Co. (Alianz).

The Gateway International Bridge has \$3,300,000 in coverage for the bridge span property damage and \$5,500,000 for use and occupancy coverage protecting from loss of revenues. The Free Trade Bridge at Los Indios has \$4,900,000 to cover property damage to the bridge spans and \$2,500,000 for use and occupancy coverage protecting from loss of revenues. The Veteran's International Toll Bridge also has \$4,900,000 to cover property damage to the bridge spans and \$6,500,000 for use and occupancy coverage protecting from loss of revenues. A significant portion of the amounts capitalized in toll bridges and approaches constitute nonconstruction costs such as environmental assessments, presidential permits, U.S. Coast Guard Permits, legal, engineering, geotechnical surveying, archeological examination, as well as land and site preparation. Most of these costs will not recur should a bridge span need replacement or repair. In addition, private engineering firms structurally inspect all international bridges.

Windstorm and Hail insurance coverage is included under General Property Insurance coverage provided by Diamond State Insurance Company with a 2% deductible for Enterprise Funds of Cameron County. Flood insurance coverage in the amount of \$3,279,629 is provided for buildings by Harleysville Ins. Co. and NFIP.

13. COMMITMENTS AND CONTINGENCIES

LITIGATION

The County is presently a defendant in various lawsuits. While the County plans to vigorously defend itself, legal counsel for the County cannot assess the loss, if any, that may result from unfavorable judgments against the County.

The County is also a defendant in cases involving law enforcement operations. The County is self-insured with regards to law enforcement liability. A number of these cases have been dismissed; however, the resolution of those matters still pending is not expected to have a material effect on the County's financial condition.

The County is a defendant in cases involving employment related litigation. Liability exposure is not anticipated and while final outcome is spending, liability is not expected to be material.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

13. COMMITMENTS AND CONTINGENCIES (continued)

The County is a defendant in a real estate case where Plaintiffs allege County abandoned an easement that was given to County Parks for the use of park purposes. This is a complicated case involving donated land that

Commissioners Court sought to develop by leasing land for development of a hotel complex within the park. The outcome of this case is not known at this time and the material effect, if any, is not known.

In February 2011, a 7 year old child drowned in a Community Park swimming pool located on land leased by Cameron County from the Catholic Diocese in Santa Maria. The pool was not in operation at the time. Texas Association of Counties, the County's Tort Claims Act insurance carrier, has been notified. The incident should be covered by insurance under the County's Tort Claims Act coverage. Under the Act, damages are limited to \$100,000 per person up to a maximum of \$300,000. No damages outside of the County's coverage are anticipated at this time. Suit has been filed and the County is being defended by the Law Firm of Willette and Guerra.

INTERLOCAL AGREEMENTS

Harlingen, Texas and San Benito, Texas

On June 3, 1991, Cameron County entered into an agreement with the Cities of San Benito, Texas and Harlingen, Texas, whereby the County would finance, construct and operate an international toll bridge located at Los Indios, Texas approximately eight miles south of both communities. The revenue bonds issued are payable from the revenues of the County's Toll Bridge System. Each of the cities has agreed to pay the lesser of \$200,000 annually, or 25% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds.

Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Los Indios Toll Bridge Bonds, will be distributed 25% to each city and 50% to the County. The Free Trade Bridge at Los Indios opened November 1, 1992. The results of operations for the Free Trade Bridge at Los Indios for the period ending September 30, 2012 produced a \$574,302 surplus as defined by the interlocal agreement. Distributions to the cities are done on a monthly basis with final adjustments after year end closing. Cities of San Benito and Harlingen each received a surplus distribution of \$143,576.

Brownsville, Texas

On January 12, 1990, the County entered into an agreement with the City of Brownsville, Texas, whereby the County would finance, construct and operate an international toll bridge located in Southeast Brownsville, Texas, approximately two miles east of Gateway International Toll Bridge. Revenue bonds issued are payable from the revenues of the County's Toll Bridge System. The City of Brownsville, Texas agreed to pay the lesser of \$400,000 annually, or 50% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds. Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Toll Bridge Bonds, will be distributed equally between the City and the County. The bridge opened in April 1999. During the period of bridge construction, the City and County paid the net annual debt service and such payments were recorded as contributed capital. The results of operations for the Veterans Bridge for the year ended September 30, 2012 produced a distribution to City of Brownsville of \$1,554,861.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

13. COMMITMENTS AND CONTINGENCIES (continued)

The following is a summary of the interlocal transactions between the City of Brownsville, Texas and the County:

Surplus Distributed from Operations

Year Ended September 30,	Cameron County	City of Brownsville	Total Surplus (Deficiency)
2012	\$1,554,861	\$1,554,861	\$3,109,722
2011	1,528,935	1,528,935	3,057,870
2010	1,468,453	1,468,453	2,936,906
2009	1,243,111	1,243,111	2,486,222
2008	2,004,538	2,004,538	4,009,076
2007	2,716,305	2,716,305	5,432,610
2006	2,930,652	2,930,652	5,861,304
2005	2,496,070	2,496,070	4,992,140
2004	2,457,949	2,457,949	4,915,898
2003	2,219,659	2,219,659	4,439,318
2002	1,868,996	1,868,996	3,737,992
2001	1,544,804	1,544,804	3,089,608
1999-2000*	92,672	92,672	185,343
	<u>\$24,127,005</u>	<u>\$24,127,005</u>	<u>48,254,009</u>

* For period of operations between April 30, 1999 and September 30, 1999. Operations commenced on April 30, 1999.

Cameron County Regional Mobility Authority (CCRMA)

On April 11, 2006 the County entered into an agreement with the Cameron County Regional Mobility Authority (CCRMA) whereby the County would provide a loan of \$250,000 for the purpose of assisting the CCRMA in its organizational efforts. In addition, the Cameron County Auditor's office oversees all financial transactions for the CCRMA. On May 23, 2006 the County and the CCRMA entered into another agreement to prepare route analysis, schematic design and environmental assessment to include a finding of no significant impact for the North Rail Relocation Project and the FM 509 extension between its current termination point and Expressway 77. The funds for the work will be provided by Cameron County through Project Road Map. The County also entered into an agreement to provide administrative services to the CCRMA for which they will be reimbursed \$70,000. CCRMA aggressively continues to work with Texas Department of Transportation on a number of transportation projects: West Parkway in Brownsville, East Loop SH32, 2nd Access to South Padre Island area, Port Isabel Access Road, West Rail Relocation, FM509 and SH550 Phase II and Phase III, Olmito Rail Expansion/Harlingen Relocation and I-69/US77.

On June 6, 2012 and June 7, 2012 the County and CCRMA approved and entered into the SSH 550 Funding and Development Agreement (the "550 Agreement"). The 550 Agreement designates CCRMA as the owner of the Project and as the operator and the party responsible for maintenance of the Project. Through the issuance of the \$40,000,000 Revenue and Tax Bonds, Series 2012, Cameron County provided the funding for the Project and as a condition for such funding, the CCRMA is obligated to repay the funding together with interest on the unpaid principal balance. The debt will be reported on the CCRMA financial statements. The CCRMA has pledged to the County Pledged revenues in accordance with the 550 agreement. CCRMA is responsible for providing annual operating, maintenance, and capital budgets to the County and for funding various reserves as established in the Trust agreement.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

13. COMMITMENTS AND CONTINGENCIES (continued)

Tax Increment Reinvestment Zones (TIRZ)

Cameron County is a participant in a number of reinvestment zones with local municipalities: City of La Feria Reinvestment Zone #1, City of Brownsville and Reinvestment Zone #1 in Brownsville; City of San Benito and San Benito Reinvestment Zone #1. Cameron County Commissioners Court appoints one representative to each zone board; county representative is usually the county commissioner in whose precinct the zone is located. On November 23, 2011, Cameron County and Cameron County Regional Mobility Authority (CCRMA – component unit) entered into an interlocal agreement to participate in “Transportation Reinvestment Zone No. 1, County of Cameron.” Through this agreement, County will remit to CCRMA 100% of the incremental value of property located in this zone for the purpose of facilitating the development of portions of State Highway 550, the Outer Parkway, East Loop, FM 509 and bypasses on US 77 and US 281. This agreement remains in effect as long as any CCRMA debt is outstanding and unpaid. Distributions for FY 2012 were City of Brownsville \$124,166, city of La Feria \$15,996 and City of San Benito \$24,180.

14. RETIREMENT PLAN

Plan Description

Cameron County provides retirement, disability and death benefits, for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide, Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 586 nontraditional defined benefit pension plans. TCDRS issues an aggregate comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan’s provisions are adopted by the governing body of the employer, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits, with interest. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee’s accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDR Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 8.51% for the months of the accounting year in 2011 and 8.83% for the months of the accounting year in 2012.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

14. RETIREMENT PLAN (continued)

The contribution rate payable by the employee members for the calendar years 2011 and 2012 is the rate of 7.00% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost

For the employer's accounting year ended September 30, 2012, the annual pension cost for the TCDRS plan for its employees was \$4,096,266 and the actual employer contributions were \$5,124,048. Employer contribution represents the amount County needs to contribute to fund future benefits for current, former and retired employees. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2011 and December 31, 2012, the basis for determining the contribution rates for calendar years 2011 and 2012.

The required contribution was determined as part of the December 31, 2011 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2011 included (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4 percent. Both (a) and (b) included an inflation component of 3.5 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis.

The most recent actuarial valuation, dated December 31, 2011, is as follows:

Actuarial Valuation Information

	<u>12/31/2009</u>	<u>12/31/2010</u>	<u>12/31/2011</u>
Actuarial valuation date	entry age	entry age	entry age
Actuarial cost method	level percentage	level percentage	level percentage
Amortization method	of payroll, closed	of payroll, closed	of payroll, closed
Amortization period	20 years	20 years	20 years
Asset valuation method	SAF: 10-yr smoothed ESF: Fund Value	SAF: 10-yr smoothed ESF: Fund Value	SAF: 10-yr smoothed ESF: Fund value
Actuarial Assumptions:			
Investment return*	8.00%	8.00%	8.00%
Projected salary increases*	5.30%	5.40%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

*Includes inflation at the stated rate

Trend Information
for the Retirement Plan for the Employees of Cameron County, Texas

<u>Accounting</u> <u>Year</u> <u>Ending</u>	<u>Annual</u> <u>Pension</u> <u>Cost (APC)</u>	<u>Percentage</u> <u>of APC</u> <u>Contributed</u>	<u>Net</u> <u>Pension</u> <u>Obligation</u>
2010	3,986,223	117%	-
2011	4,229,220	121%	-
2012	4,096,266	125%	-

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

14. RETIREMENT PLAN (continued)

Funded Status & Funding Progress

As of December 31, 2011, the most recent actuarial valuation date, the plan was 89.44 percent funded. The actuarial accrued liability for benefits was \$165,612,995, and the actuarial value of assets \$148,123,337, resulting in an unfunded actuarial accrued liability of \$17,489,658. The annual covered payroll was \$58,360,461 and the ratio of the UAAL to the covered payroll was 29.97 percent. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**Schedule of Funding Progress for the Retirement Plan
for the Employees of Cameron County, Texas**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll <u>((b-a)/c)</u>
12/31/05	93,373,660	101,902,519	8,528,859	91.63%	44,873,621	19.01%
12/31/06	105,494,186	110,145,016	4,650,830	95.78%	49,198,903	9.45%
12/31/07	116,524,682	120,764,884	4,240,202	96.49%	51,477,007	8.24%
12/31/08	118,553,243	132,229,200	13,675,957	89.66%	54,361,802	25.16%
12/31/09	134,004,195	146,854,435	12,850,240	91.25%	56,201,915	22.86%
12/31/10	141,393,519	156,649,171	15,255,652	90.00 %	57,141,769	26.70%
12/31/11	148,123,337	165,612,995	17,489,658	89.44 %	58,360,461	29.97%

Other Post Employment Benefits

Governmental Accounting Standards Board issued Statement No. 45 improving financial reporting by requiring systematic, accrual-basis measurement and recognition of Other Post Employment Benefits (OPEB) costs over a period that approximates an employee's years of service. In compliance with this statement, Cameron County has implemented the requirements of GASB Statement No. 45 during fiscal year 2008; GASB 45 benefits provided by Cameron County to retirees only includes medical benefits. Cameron County administers a single-employer defined benefit variety that covers employees, retirees and their spouses. The plan provisions allow members to retire upon attaining age 60 with 8 or more years of service or when the sum of their age and years of service equals 75 or more. Dependents of retirees who are not eligible for Medicare are also eligible for coverage while retiree is alive but they must pay for dependent coverage. Effective 10/1/07, retirees are not eligible for medical benefits after age 65. Participants under disability are eligible for continued medical coverage under COBRA but must pay the full premium. Cameron County does not offer dental, vision, hearing or life insurance benefits to retirees. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioner's Court. Monthly medical contributions required by retirees are as follow:

	<u>Retiree</u>	<u>Retiree & Spouse</u>	<u>Retiree & 1 Child</u>	<u>Retiree & more than 1 child</u>
Medical/Tx	\$250.78	\$468.78	\$400.78	\$525.78

Membership in the plan at 10/01/2011 the date of the latest actuarial valuation, consists of the following:

Active Members:	1,596
Retirees and beneficiaries receiving benefits:	50